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EDITORIAL COMMENT

The people of New Jersey will vote in November on a constitutional amendment authorizing municipalities to adopt zoning ordinances. Readers will recall New Jersey as the horrible example of a state whose courts have been consistently in the negative respecting the broader aspects of zoning.

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"Learn to defend yourself with your fists," says City Manager Sherrill of Cincinnati in a recent address to newly appointed substitute patrolmen. "Nothing gives such a feeling of self-confidence," he continues, "as skill in boxing."

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Buffalo playgrounds provide only eight per cent of the space necessary for its 128,000 school children, according to a statement of the Buffalo City Planning Association.

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Mayor James A. Dahlman was last month elected to his seventh term as head of the city government of Omaha. It was a clean sweep for the mayor, the other six candidates whom he supported for commissioners also being elected. Dahlman has been mayor of Omaha continuously since 1906, with the exception of one term from 1918–21, when the reformers drove him into temporary political exile. But the high minded so completely alienated popular support during their brief term that the people have accepted Dahlman gladly ever since. Readers who wish to learn about this unique personality should turn to the REVIEW for last February to the article by Mr. Showalter.

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The value of an alert taxpayers' association appears in the activity of the Taxpayers' League of St. Louis County (Duluth), described elsewhere in this issue, by which the cost of a new city hall was reduced from $1,750,000 to $845,000. The city officials, having been convinced by the League that the proposed plans were extravagant and the expenditure unwarranted, held an architectural competition for the design of the new building. On the basis of the new plans the cost will be only $845,000. It is to be of monumental appearance faced with granite and will be thoroughly adequate for all needs.

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It has been the biennial custom of the Delaware legislature to pass a "claims bill" appropriating to various public officials, as well as to private individuals, money for various "moral" claims against the state for which no regular appropriation is available. The newly organized Taxpayers' Research League of Delaware conducted an investigation into the items in this year's bill. It revealed that each member of the legislature was allowed ten cents a mile from his home to Dover and return for each of the sixty-four legislative days of the session; that to this mileage had been added for each

member $40 salary in excess of the constitutional limit; and that each member of the budget committee was allowed $300 special compensation in addition to his salary. Other interesting items were disclosed by the investigation. As is explained elsewhere in this issue, the governor, within one hour of receiving the League's report, approved items amounting to $30,000. Twelve other items aggregating more than $6,000 were disapproved.

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California Court Upholds Set-Back Lines

The California district court of appeals has sustained, as a reasonable exercise of the police power, an ordinance of the city of Los Angeles requiring all future buildings to be set back of established lines. The case involved a garage which the plaintiff wished to erect nearer than thirty feet (the set-back line in this case) to the street. The court in its opinion supported set-backs as an element in zoning and asserted that the city council may have concluded without injustice to the plaintiff in the case under consideration that the public welfare was best served, and danger from fire and street traffic lessened by the ordinance.

Although the decision is not one from the highest court in California, it will be welcomed by city planners as of the utmost importance. Until recently the courts have indicated an unwillingness to sustain set-back lines under the police power, holding rather that they could only be established by eminent domain. Thus while side and rear-yard provisions seemed secure, front yard provisions were insecure because of a seemingly less direct relation to public health and welfare. It is possible now, however, that the principles of zoning are so well understood and approved that set-back lines will encounter decreasing resistance from our conservative judicial bodies. The courts of New York and Ohio have already expressed their approval of set-backs and other states may be expected to follow suit.

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What Was the Real Issue in the Chicago Campaign?

Dr. Gosnell, writing in this month's issue on "Big Bill's" election as mayor of Chicago, points out one fact which has been generally overlooked in the bluster and demagoguery of Thompson's campaign. It is that the value of traction securities began to rise the day after election.

Although Mayor Dever's proposed solution of Chicago's transit difficulties was rejected by the voters at the cost of some prestige to himself, transportation matters did not figure prominently in the campaign. In fact, Thompson did not deign to divulge anything regarding his own transit plans.

The immediate rise in transit securities does not establish the fact of a deal between Thompson and the traction interests, although (as Dr. Gosnell states) his newly appointed corporation counsel had been connected with utility interests. But Dever had displayed some militancy in favor of municipal ownership and a close deal with the traction owners. His plan was not all that many people desired but was considered by some as the best bargain which the mayor, hedged about by legal restrictions, could drive. Thompson, on the other hand, is muddle-headed without any record of concrete accomplishment—except ability to be elected to public office in Chicago—and the traction interests know that if they can't control him, they at least need fear no aggressive program inimical to their private interest. Nevertheless, it may indeed be true that the people of Chicago will learn that rapid transit was the real issue of the campaign.

It is possible that Thompson's disgraceful campaign measures up to the level of his intelligence. Yet the present writer is inclined to credit him with a certain amount of shrewdness in selecting the ground on which he chose to fight. How many candidates would have had the courage—although effrontery is probably a better word since it means impudent transgression of the bounds of decorum—to wage a campaign on such a low level? Wouldn't most of us have considered it necessary to throw a measure of idealism, or at least a semblance of civic virtue, into the contest?

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Cleveland Dallies With Charter Revision

At least six proposals for amending or rewriting the Cleveland charter are being actively discussed. The first proposal is that of Harry L. Davis, former mayor of the city and governor of Ohio. It provides for an elective official to be called a city manager but to be in reality a mayor, a council of thirty-three members elected by wards and the abolition of proportional representation.

A second proposal, sponsored by George B. Harris, calls for an elected mayor with a council of thirty-three, one from each ward to be chosen on a preferential ballot, locally known as the Mary Ann ballot. It would require that only residents of the city should be eligible for office. Another proposal, coming from Carl D. Friebolin, merely abolishes proportional representation and restores the old council elected by wards.

A fourth proposal comes from Councilman Peter Witt and provides a mayor and council of nine to be elected by proportional representation. Mr. Witt's plan calls for the appointment of a director of civil service instead of a civil service commission. In this last respect it is somewhat similar to the charter amendment defeated at the polls in April.

The fifth proposal comes from Fred W. Thomas, clerk of the council, and contemplates a council of twenty-five members elected from four districts by a plurality vote, with a city manager chosen as at present but with the term of councilman extended to four years and the salary increased to $2,400 per year. The Witt and Thomas plans both provide for the abolition of the city plan commission.

In addition to the foregoing specific propositions, an ordinance has been introduced in council to submit to the people the question of rewriting the entire charter. Under this arrangement a charter commission of fifteen persons would be elected who would submit to the people a complete document. This procedure has the support of the Citizens' League.

It is the Davis proposal which constitutes the greatest threat against the present charter. Davis has always been a vote-getter and many people think he is at present fighting for control of the Cleveland Republican organization. The Davis supporters secured sufficient signatures to bring their proposal before the people, but made the mistake of filing their petition with the board of elections instead of with the council as prescribed by the Ohio constitution. Rather than fight for possession of their original petitions, which the board of elections refused to return, the Davis backers set out to secure new signatures to a new petition. The second petition has not yet been filed.

The Harris petition was also filed with the election board and it is safe to say that under the decision of the Ohio supreme court upon the Davis petition, the Harris proposition cannot be voted upon in its present form. Sufficient signatures to bring the Friebolin

proposal to vote were filed with the city council on May 13.

The Witt proposal was introduced as an ordinance in council and the Thomas proposal is still only in the discussion stage. Whether any plan for charter amendment will prevail seems at this distance to be doubtful. Although assuming threatening proportions the Davis proposal lacks the support of those in control of the Republican organization. The latter seem satisfied with the present charter, at least they will countenance no change which will put Harry Davis in the saddle.

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Country Health and the Automobile

A city resident can no longer depend exclusively upon his municipal health department for protection against the ills that flesh is heir to. The automobile has brought us the roadside lunchroom, the camping ground, and the comfort station, all of which depend upon the patronage of city people for support. Within the city such facilities are rigorously inspected and controlled. In the country they generally escape even the most cursory inspection. Indeed they have become a menace to the national health.

Highway sanitation must therefore become a prominent part of our public health service. County health departments may assist but ultimate reliance must probably be placed upon the state health agencies.

With respect to rest stations, the Missouri highway commission, coöperating with the state board of health, has put into force a plan which should commend itself to all. A set of specifications has been drafted for three grades of comfort stations. Grade A stations are being urged wherever possible and will be practically the only type along the more important routes. Along the less important highways a large number of B and C types will be permitted for the present. The purpose of the specifications is to secure safe water supply and sanitary toilets for the travellers.

Comfort stations which meet the specified requirements receive a standard sign which is placed upon the right of way by the highway department. In addition a certificate of approval is issued to the owner of the station. Several inspections, including bacterial examinations of the water supply, will be made each year. Continued possession of the highway sign and the annual renewal of the certificate of approval will depend upon the result of these inspections. It is expected that through these methods the state will enjoy an appreciable reduction in vacation typhoid and other filth borne diseases which have recently shown considerable increase. It is also hoped that valuable educational work in rural communities will become a by-product of the new methods.

As pointed out in the article by Mr. Kingsbury, reprinted in this issue from the *American Review of Reviews*, country health measures in general have lagged behind city advance, although Cattaraugus county, New York, is demonstrating what can be done in rural localities when the health work is placed on a county basis. As we are discovering with respect to other services, the ancient town or village is too small a unit to cope adequately with some of the problems which have formerly been considered primarily local in nature. Thus we are driven to a larger unit, the county and perhaps in some cases the state.

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The photograph of Mayor Kendrick appearing on page 302 of the May REVIEW should have been credited to the *Philadelphia Evening Bulletin*, to which we extend our apologies for an inadvertent mistake.

THE CHICAGO ELECTION

HOW BIG BILL WAS ELECTED MAYOR OF CHICAGO

BY HAROLD GOSNELL
University of Chicago

In Chicago the police will no longer "frisk mattresses for pints." Although street railways were not prominent in the campaign, time may reveal that they were the real issue. :: :: :: ::

FOUR years ago William Hale Thompson, sensing a feeling of rising indignation against the scandals of his administration as mayor of Chicago withdrew "voluntarily" from the mayoralty race and William E. Dever, the Democratic nominee, was elected with a 105,000 plurality over his Republican opponent. Relying upon the short memories of the voters, Thompson thought that he could stage a comeback this year. The battle was mainly between him and Dever, Dr. Robertson, the third candidate, having comparatively little organization support. Thompson's huge poll in the Republican primary gave his campaign against Dever an impetus which the Democratic leaders soon discovered was an avalanche. Unquestionably many Democratic voters contributed to Thompson's overwhelming primary victory. George Brennan, the Democratic boss, had been away during the primary, but on his return he read the riot act to his wandering henchmen. This fired them with a new zeal, but it was not sufficient to stem the tide. Many voters in the working class and rooming house wards had gone over to Big Bill Thompson, and they could not be brought back to the Democratic fold.

STEALS DEMOCRATIC THUNDER

Thompson began his campaign in whirlwind fashion by stealing the Democratic thunder. In order to cover the weaknesses of his own record he painted a black picture of the Dever administration. This is the old Lorimer trick of throwing mud at your opponent before he begins to throw mud at you. It is very effective as a smoke screen since it confuses many voters. Mayor Dever had sought to give an honest and dignified administration. His record had not been perfect, but it was at least free from the gross abuses of power that had characterized Thompson's first two administrations. The Democrats entered denials and counter charges against Thompson, but not before the atmosphere had been clouded with a storm of epithets.

The meetings of the two candidates presented many contrasts. The Thompson meetings were well staged. Flags, carnations and horns were very much in evidence. Big Bill's entrance was nearly always dramatic. His cowboy hat, his lumbering gait, and his friendly gestures rarely failed to get a response from the crowd. His courageous attack upon the King of England and the League of Nations was irrelevant but nevertheless entertaining. Here was a man of the people. Dever's early career had brought him in very close touch with the common people, but he had been a judge later in life and he never forgot his judicial dignity. He refused to indulge in the rough and tumble tactics of his opponent. When the campaign was well

under way the atmosphere was very hot, but Dever did not lose his poise.

LIQUOR, RACE AND SCHOOL TEXTBOOKS THE ISSUES

Aside from mutual accusations of maladministration, the principal issues in the campaign were the wet and dry issue, the race issue and the school textbook issue. The Democratic party in Chicago is ordinarily wet. However, at the end of the first year of his administration, Dever began to show unusual zeal in the enforcement of the prohibition law, much to the amazement and disgust of his followers. Although Thompson's record on the wet and dry issue has been an equivocal one, his promise to open 10,000 places and to keep the police from "frisking mattresses for pints" undoubtedly gained him many votes. Early in the campaign Thompson had held a huge rally in the black belt, at which he had promised the negroes jobs and protection against police interference. Some of the Democratic orators used this meeting as a means for arousing race prejudice among the whites. Singling out Dever and Brennan as the instigators of this, Thompson said: "If you start a race riot in Chicago for political purposes and hundreds of whites and blacks are killed, in the fair name of Chicago I will dedicate two years of my life to put you two damn crooks in the penitentiary, where you belong." Dever himself deprecated the use of this issue as he did the school textbook issue. To cover up the bad odor of his own school administration, Thompson denounced the use of "disloyal" history textbooks in the public schools. The brunt of his attack was against Superintendent McAndrews, who was characterized as a "stool pigeon of King George." In this and in other matters, Thompson was not concerned with the facts, but with the social and racial prejudices that he could arouse. He appealed to the Germans on his war record, he denounced the English for the benefit of the Irish voters, and he condemned the water meter ordinance to attract the working class vote. His comprehensive program was summarized in the slogan "America First."

Toward the end of the campaign interest in the election was worked to a high pitch. With the exception of the Hearst papers all the large daily newspapers in the city, Democratic and Republican alike, were frantically urging the reëlection of Mayor Dever. A group of prominent businessmen, calling themselves the Independent Republican Committee, put forth valiant efforts to save the day for Dever. On the other hand, the various warring factions within the Republican party united to back Thompson on the ground of party regularity. For fear that there would be violence upon election day, appeals were made to Governor Small to be in readiness to use the state militia.

ANALYSIS OF THOMPSON VOTE

Election day dawned and everything was peaceful. The size of the poll was unprecedented for a mayoralty election. Over 87 per cent of the registered voters cast their ballots. When the returns were in, the result stood: Thompson 512,700; Dever 429,700 and Robertson 52,200.

Thompson's plurality of 83,000 votes over Dever can be analyzed profitably upon a geographical basis. Three-fourths of it came from the three great negro wards of the Near South Side which voted 6 to 1 in Thompson's favor, and the other fourth can be traced to the dozen River wards that immediately border the Loop business district. These latter

wards are in a depreciated residential area and they are inhabited largely by persons of Polish, Bohemian, German, Irish or Italian extraction. Normally the people in these wards are Democratic, but many of them could not resist the expansiveness of a candidate like Big Bill Thompson who promised them an open town. In the rest of the city the struggle between Thompson and Dever was a close one. Outside of the negro districts, Dever was a clear winner on the South Side. He was especially strong in the Fifth Ward, a "high-brow" and "silk-stocking" Republican stronghold. Dever also ran ahead of Thompson in the Loop district and in certain West Side wards which are traditionally Democratic. On the North Side Thompson was everywhere victorious except in the high-class residential districts which border Lake Michigan. In short, the negro vote combined with the Republican machine vote and an important share of the foreign-born vote swept Big Bill Thompson back into the mayor's chair.

During the campaign both of the candidates denounced each other's records on the traction question but neither candidate presented a constructive program. Mayor Dever fostered a home rule referendum on traction matters, but this failed of adoption because it did not receive a majority of all the votes cast at the election. Thompson was silent as to his traction plans. However, the day after his election the value of the traction securities began to rise. The newly appointed corporation counsel has had connections with the utility interests. The people of Chicago may soon learn that this was the real issue of the campaign.

FRAGMENTS FROM THE GOVERNORS' MESSAGES

A FEW SIDELIGHTS ON GUBERNATORIAL PSYCHOLOGY

By RALPH S. BOOTS

University of Pittsburgh

In governors' messages there frequently appear observations or expressions of belief which are so aptly put or which furnish such a striking insight into their political theory that they are worth recording, even though of no great moment in determining the state's policy. Some of these paragraphs, selected from the current messages to the legislatures, are here reproduced.

THE EVIL LOBBY

In flaming words Governor Johnston of Oklahoma thus expresses his hatred for the lobby: "The lobby is in our midst, it is encamped around the capitol, its emissaries mingle freely in our corridors and committee rooms, they accost us on the street, they mingle with us in hotel corridors, they mold and shape the bent and trend of public sentiment, they set individuals, classes and elements of the legislature one against the other, they raise up artificial issues with which to divide honest men, they insidiously cultivate a false atmosphere in newspapers, they spread poisonous propaganda among your constituency with a view to winning you from the ways of rectitude and luring you into the household of abomination. And if you fail to yield to their wiles, they will attempt to so castigate your reputation for intelligence and so traduce your reputation for honesty, or to engender fear of reliance upon your own judgment to the end that you will yield to their enticements and their subtile force rather than face the jeers of a public opinion which has been created by their infamous tactics of misrepresentation and deceit."

REGULATE GASOLINE BUT NOT FREE SPEECH

"The state regulates the cost and distribution of gas and electricity. It is far more important to regulate the cost and distribution of gasoline," asserts Governor Peay of Tennessee.

The Arizona legislature is urged by Governor Hunt to provide for the fullest degree of free speech, and to authorize the holding of meetings on streets where they will not interfere with traffic, in parks, vacant lots or public buildings for political or social gatherings, so that the people of the state may enjoy the right to express their opinions as long as public peace is maintained. A law should be passed to prevent the abuse of vagrancy laws as a means of stopping the expression of opinion which local authorities may not approve.

Governor Young of California announces certain governmental principles as ideals of the state since 1911: "I believe we are not afraid to be progressive; we have not entered public service merely for the sake of advantaging our own selfish interests; we shall all insist on a square deal." In Delaware the sterilization law is regarded by Governor Robinson as one of the most valuable acts on the statute book. A similar law is said to be in full operation with good effect in Oregon.

FEAR OF FEDERAL GOVERNMENT

Governor Ritchie's third inaugural address consisted largely of an apotheosis of the state of Maryland and the right of local self government: "If unprotesting you stand by while the rights of citizenship are confiscated, then do not say the fault lies in the stars when liberty and equality of opportunity fade and tolerance bids the land farewell."

Governor Christianson (Minnesota) regards most forms of federal aid as a device to force or bribe the people into activities they would not otherwise undertake; he would resist further extensions which threaten the foundations of our constitutional system.

After calling the attention of the legislature to the introduction of a bill in congress which would raise the grazing fees for the use of the public domain, to which stockmen are practically unanimously opposed, Governor Emerson (Wyoming) says: "In this and other instances the federal government has a tendency to reach out for further control over our natural resources. We should oppose further extension of federal control in the state except in instances where the aid and coöperation of the federal government would appear a benefit."

"Many of these (5,000 laws of the last five years) could have been avoided by the enactment of general statutes taking care of minor matters, and by granting to departments power to issue their own regulations," hints Governor Smith (New York), and more specifically, "Year after year the legislature is flooded with bills fixing the size, condition, manner, method, and season for the taking of fish and game of all kinds. Why not confer power to fix by rule? More than fifty such measures at the last session received the executive approval or disapproval upon the recommendation of the conservation commissioner."

INSTRUCTION IN GOVERNMENT AND POLITICS

Governor Pinchot's message is a kind of brief course in state government and politics. "Four years ago a new order was established in this commonwealth. Before that time the government machinery was administered chiefly for the service of political insiders, while the people got little more than the crumbs which fell from the rich men's table. . . . Doubtless in the past there have been gang politicians of power and insight. We look in vain for them to-day. The gangster, as I have learned to know him, depends for his success upon four things: The influence of the higher-ups, the groundless fear he often inspires, money, and cheating. Take these from him and he is lost."

Probably no public man has spoken out more plainly in recent years than Pinchot in his paragraph, The Men Behind the Boss: "Every machine, at least in cities, must have two kinds of people; first a body of politicians able and willing to deliver, for value received, the control of the government, the unrighteous favors and unfair protection for the sake of which the magnates are in politics. Politicians able and willing do to these things must be corrupt. . . . This is one wing of the political machine. The other consists of the respectable element. It is made up partly of the men who are so tied in with the business organization of the magnates that they profit from the existence of the machine, partly of the generally decent citizens (of whom there are many) who follow the magnates because they assume that if a man is rich enough he can do no wrong, partly of persons who cannot resist the craving to stand well with those in power, and partly of such of the ostensibly respectable elements of the community as are willing to shut

their eyes and make common cause with the gangsters, vote thieves, dive-keepers, criminals and harlots because of the social and political eminence of the ——— name. For such reasons and with such support, the machines of Philadelphia and Pittsburgh, and many another, spread their black, hawk-like shadow over the community, borne on the two wings of eminent respectability and organized crime."

Governor Gore imparts the interesting information that West Virginia courts have held that the ordinary relation of landlord and tenant is not generally applicable to persons occupying houses in camps (*e.g.*, of coal companies) but rather the relation of master and servant is applied, thereby permitting the owner to eject the tenants without reasonable notice, provided the same can be accomplished without violence or without creating a breach of the peace.

MORE FOR CHILD WELFARE IN COMPARISON WITE JAILS

"In view of the fact that $236,158.10 was expended during the past year for the care of the inmates of the penitentiary and the reform school, and only $1,500 was appropriated for child welfare, it would appear the part of good judgment to increase the latter amount," says Governor Gunderson of South Dakota.

In a special message to the New Mexico legislature, Governor Dillon reproves mildly: "There now remain thirteen working days of the present legislative session. I am informed that 36 bills have been introduced in the senate and 292 in the house. . . . Only seven of these have reached the executive office, two of them provide for per diem and expenses for the legislature and the other five are of minor importance."

That many of the electric companies of the state (Massachusetts) have paid dividends in 1925 of more than fifteen per cent, and one of fifty-five per cent and that gas companies have paid as high as twenty per cent, even though these rates have been based on stock at par, seems to demonstrate to Governor Fuller that the existing legal method for securing a reduction of rates is inadequate.

CATTARAUGUS COUNTY AND OUR RURAL HEALTH[1]

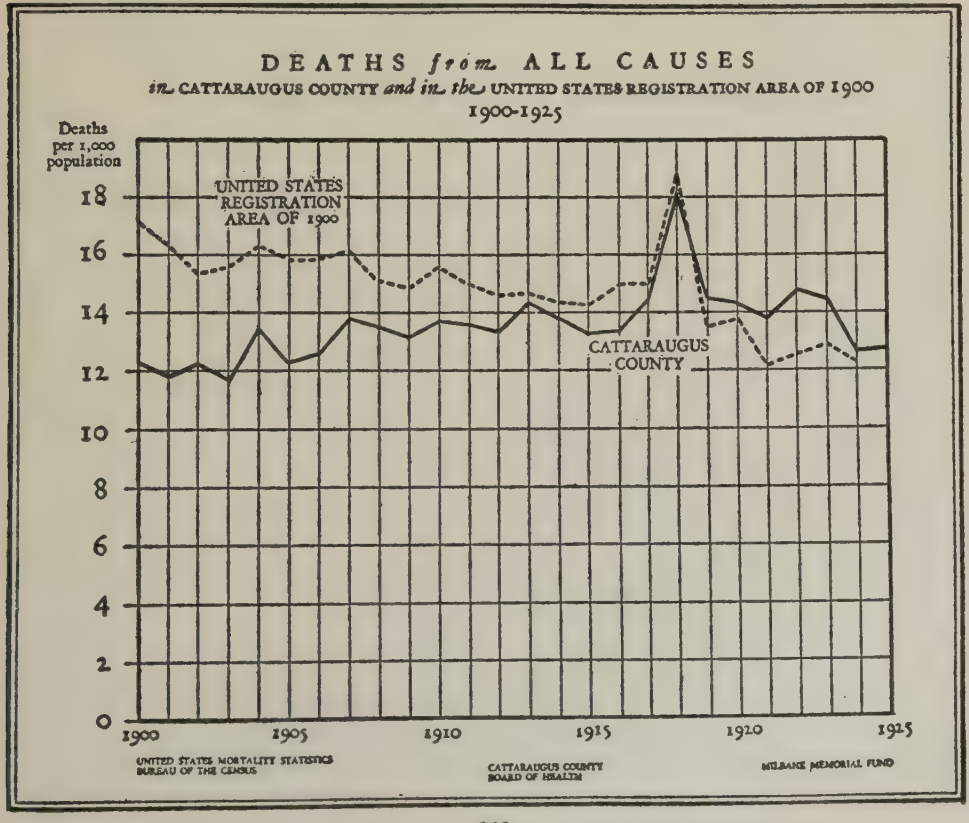
BY JOHN A. KINGSBURY

Secretary, Milbank Memorial Fund

While the death rate has been falling in cities it has been rising in Cattaraugus, a typical New York rural county. But the county board is now fighting disease on a full-time, county-wide basis. Already encouraging results should stimulate rural counties everywhere. :: :: :: :: :: :: :: :: :: ::

A STUDY of the mortality statistics for New York state reveals that during the past quarter of a century the general death rate has been declining more rapidly in the urban than in the rural districts. In 1900, the general death rate in the urban and metropolitan sections of the state (that is in all towns with populations of 10,000 or more, including New York City) was higher than in the rural communities of less than 10,000 population. Now it

[1] Reprinted, with permission, from *The American Review of Reviews* for May, 1926.



In the Cattaraugus County Diagnostic Laboratory

is lower. While the combined urban and metropolitan rate was decreasing from 19.5 deaths per 1,000 population in 1900 to 12.4 deaths per 1,000 population in 1923, the rural rate was remaining more or less stationary.

Similarly, while there has been a steady decrease in the death rates from pulmonary tuberculosis and from typhoid fever throughout New York state during the past quarter century, the decline in mortality from these causes has been more rapid in the urban and metropolitan districts than in the areas classified as "rural." At the beginning of the century, death rates from these causes were less in the rural districts than in the more populous centers. Since 1919 in the case of tuberculosis, and since 1912 in the case of typhoid fever, the death rates have been greater in the rural areas.

We must recognize that this has been due in part to the erection of sanatoria in the rural districts, where sufferers have gone from the cities and died while under treatment. To what extent this factor has entered to vitiate the comparison is now the subject of a special inquiry being made by the National Tuberculosis Association with the cooperation of the New York state department of health. Other factors have likely entered in, including the moving of the young from the smaller to the larger population centers. It will no doubt be found, however, that the former commissioner of health of New York state, the late Dr. Hermann M. Biggs, was right in his suggestion that these declines are perhaps largely due to the more intensive public health effort which has been put forward in the cities. While the more populous centers have developed local machinery for the protection and promotion of the health of their citizens, the less populous ones have become what Dr. Allen W. Freeman has called the "neglected units in sanitation," a sort of no-man's-land for intensive public health work.

There are several reasons for this sluggish growth of adequate health programs in the rural sections of New York state, and no doubt they apply also to the hesitancy in the development of such effort in other states as well. The erroneous idea that residence in the country automatically precludes all necessity for protective measures against disease, is perhaps one. The scattered population of the rural district and the lack of facilities there on which to build protective programs, are others.

It has been found that rural New York state lags behind Ohio, Alabama, North Carolina, New Mexico, Maryland, South Carolina, Washington, and the rural sections of many other states, in the development of local health

service, administered under whole-time county or district health officers. Ninety-eight per cent of the rural population of New York state is without what Dr. L. L. Lumsden, of the United States public health service, has described as a minimum local staff for effective health service —a full-time health officer at least one full-time nurse, at least one sanitary officer, and one stenographer.

Fifteen County Nurses Visit the Sick where Necessary and are Occupied with Many other Phases of the Public Health Education Program

A COUNTY HEALTH UNIT

Dr. Biggs was deeply concerned about this need, and came to the conclusion, which even a casual student of the subject must reach, that the only manner in which to secure the protection of the health of the rural and village inhabitants is through the establishment of larger health units. A bill, framed by Dr. Biggs and permitting the establishment of county-wide health districts by the local boards of supervisors, was passed in New York in 1921. Until now, however, but one county in the state has taken advantage of the opportunity it provides.

This county is Cattaraugus. In January, 1923, the local board of supervisors created a county board of health, and shortly thereafter a full-time health officer was appointed.

At the same time, Cattaraugus county became the scene of a rural health demonstration—one of the three separate projects in intensive community health administration in New York state, financed in part by the Milbank Memorial Fund.

Cattaraugus county is located in the southwestern part of New York state, adjoining Pennsylvania. Although it contains two cities (Salamanca and Olean), and approximately 74,000 persons live within its boundaries, the county's chief industry is dairying.

LABORATORY SERVICE

Under the leadership of Dr. Stephen A. Douglass, the county health officer, the various activities of the Cattaraugus county board of health are administered through several distinct bureaus. These are as follows: The bureau of general administration; the bureau of records and vital statistics; the bureau of public health nursing; the bureau of tuberculosis; the bureau of laboratories and communicable diseases; the bureau of maternity, infancy and child hygiene; the bureau of health education; and the bureaus of nutrition, venereal disease and sanitary inspection. A psychiatric worker and two social case workers are also employed in the county, the former on the staff of the county board of health, and the latter on that of the Cattaraugus County Tuberculosis and Public Health Association.

FIGHTING TUBERCULOSIS IN A RURAL COUNTY HOSPITAL

A county laboratory, established early in 1923, makes all of the routine public health examinations, except the examination of water and pathological tissues (which are made by the state department of health) and, except for limited laboratory services provided by the hospitals and in physicians' offices, furnishes the only facilities for laboratory examination in the county. It also provides clinical laboratory service for the physicians of the district and serves as a distributing station for sera and vaccines prepared by the department of health.

The school health service is administered by Dr. C. A. Greenleaf, who as medical director is assisted by a supervising school nurse, a clerk and the local medical examiners, under the general supervision of the educational authorities. The service is conducted in close coöperation with the work of the county board of health.

In 1925, organic heart disease killed nearly five times as many people in Cattaraugus county as did tuberculosis, more than twice as many as cancer, more than three times as many as pneumonia. Though heart disease is popularly attributed as the leading cause of death, it might more correctly be described as a leading attendant of death due to a much more remote cause. But these remote causes can be warded off. And here, too, as in infant mortality and tuberculosis, we are told that death from diseases of the heart can be postponed. It is to ward off the remote sources of diseases of the heart and other ailments that in our school health work in Cattaraugus county we are placing so much emphasis upon the importance of cleaner mouths; fewer diseased tonsils; fewer neglected, decayed teeth; earlier recognition and treatment of sore throats; and kindred conditions.

It is too soon to attempt to judge from the death rate for Cattaraugus county what the results of the activities carried on under the demonstration have been so far, but attention is invited, for purposes of orientation, to the accompanying chart, in which is shown

THE BLACK SPOT LOCATES CATTARAUGUS COUNTY, IN NEW YORK STATE

the death rate from all causes in the county and in the original registration states during the past twenty-six years.

THE CHANGING DEATH RATE

The course of the death rate in Cattaraugus county is typical of what has happened in rural sections of the eastern part of the United States in that it does not indicate a marked downward trend; in fact, up to 1923, the general trend of the death rate in Cattaraugus was quite definitely upward, which is in marked contrast to that for the section of the county included in the original registration states. The Cattaraugus county death rate for 1924 and 1925 at least suggests an encouraging deviation from its course in previous years; whether or not such a variation in the gross mortality rate presages a change in its trend will be watched with interest, and subjected to more critical statistical analysis later.

It is possible at this time, however, to point to several evidences of increased interest and participation in the venture on the part of local voluntary and official bodies. Perhaps the outstanding instance is the assumption by the Cattaraugus county board of supervisors since November 1, 1925, of all of the expense of maintaining the public health nursing service in the county. This action on the part of the board, bringing the total yearly appropriation for county public health work to $56,060,[1] and coming after two years of observation of the demonstration, indicated a definite approval of this portion of the work.

The local voluntary agencies have shown a like interest in the health effort. The active campaign, especially during the years 1923 and 1924, of the Cattaraugus County Farm Bureau for the eradication of bovine tuberculosis in the district; the enlargement of the capacity of the county tuberculosis hospital; the participation of the local Home Bureau in the nutrition program; the consent of the authorities of the Allegany State Park to the transfer of the health camp for selected children to the park and the erection of permanent buildings; the effective coöperation of the local chapter of the American Red Cross; the Portville and the Gowanda nursing committees, established to aid the public health nurses by the preparation of supplies and in other ways; and the work of the Olean Anti-Tuberculosis Association—all offer evidence of community interest and coöperation in the project. The commendation and coöperation of the County Medical Society and of the County Ministerial Association have also been signified by resolutions adopted by each of these bodies.

A RURAL HEALTH DEMONSTRATION

The health demonstration in Cattaraugus county was set up by the community itself with financial aid from the Milbank Fund, for the purpose of determining what is the most effective machinery for the protection of the health of rural populations, and in due course, of finding out what such machinery costs and whether or not a rural community is willing to pay for it.

Here, health services which have contributed to great reductions in morbidity and mortality rates in cities, are being applied concertedly in a typically rural county with its own public health department, the first in New York state. A group of the world's leading health engineers, under the leadership of Dr. William H. Welch, of Johns Hopkins University, has been helping to design and develop a modern rural health machine in Cattaraugus, and at

[1] Under the provision of Chapter 278, Laws of the State of New York for 1924, one-half of the amount appropriated by counties for health work is returned from state funds.

the same time to teach the local citizens of the place how to operate it.

The year 1926 was the fourth of Cattaraugus' rural health demonstration. This page from its health officer's year book serves to illustrate the scope and nature of the services which are being developed in this rural county:

During 1926 there were notable increases in the amount of service rendered through the several branches of the county health department. During the first ten months of the year the generalized nursing staff furnished service equivalent to from eighteen to twenty minutes for each person in the county. By the end of December, 4,054 children had been immunized against diphtheria. Special efforts were made to include children of pre-school age. Efforts in the prevention and control of tuberculosis were concentrated on bringing "contacts" and "suspects" to the clinics for examination. The season at the health camp was extended to ten weeks. The eyes of 231 children in village and rural schools were examined, and 122 of them were either fitted with glasses or placed under treatment. Education in general health habits and in nutrition was continued. In the Little Valley School a particularly successful correlation of efforts was worked out in the "Gold Star Project." A course on the care of babies and small children was offered in the fall of 1926, for students in the seventh and eighth grades and the high schools. By June, 1926, the number of rural schools which served a hot lunch had risen to 99, over a third of the total. Less than a dozen served hot lunches at the beginning of the demonstration..

An intensive educational program in social hygiene was carried out in February, when in two weeks addresses were given to 4,815 men and boys, and to 2,129 women and girls over fifteen. In November a second series of meetings was held for women and girls. A venereal disease clinic was opened in Salamanca in March. To check the rising casualty list due to automobile accidents, large white crosses, marked conspicuously in black, were set up early in the summer, on the exact spots where fatalities had occurred since the beginning of 1924.

A full report was prepared on the survey of food habits which was begun in 1924, and also a review of the work in nutrition through the experimental period. Another report was prepared on work done for crippled children in the county to July 1, 1926. An educational program was provided for the field nurses; and four graduate nurses from Teachers' College of Columbia University spent three months in field work under the direction of the director of health education for nurses. Two of the student nurses remained as members of the county health department staff.

QUALIFIED HEALTH OFFICERS IN DEMAND

Some of us can remember when it was not uncommon for a school principal or a school superintendent to piece out his income by devoting part of his time to real estate or to law or to farming. This was notably true in the part of the West from which I came. We can remember the same demand for full-time school superintendents. We can remember the demand that they should be removed from politics. We can recall the later stage when we were told that we should find a qualified superintendent anywhere in the country and bring him to our city to rehabilitate our schools; and we can remember the outcry against this revolutionary procedure.

It ought to be as uncommon and as inconceivable for a health officer to obtain or hold his position on the basis of any other consideration than adequate preparation, or to work on part time, as it is for a school superintendent. Legal residence ought to play no more part in the selection of a health officer than of a superintendent of schools. The remuneration of a health officer surely ought to be commensurate with the remuneration of a school superintendent, or circuit judge, and the tenure of office ought to be as secure. The selection of so important an official ought to be entirely free from political considerations.

I venture to predict that when the

full-time, fully qualified health officer is the rule instead of the exception throughout the nation, there will be no menacing smallpox epidemics; there will be no typhoid to alarm the country or ruin an industry; there will be no diphtheria, and perhaps no scarlet fever to terrify mothers or to torture children; tuberculosis will virtually disappear; the span of life will be lengthened by at least twenty years; our natural vitality will be vastly higher; and the sum total of human happiness will greatly increase throughout the land.

TWENTY YEARS OF CITY PLANNING

BY JOHN NOLEN

Town and City Planner, Cambridge, Massachusetts

Excerpts from the President's address, nineteenth National Conference on City Planning, Washington, D. C., May 9, 1927. :: :: ::

In order to measure the character and extent of twenty years' progress in city planning, we must attempt to set down some of the existing conditions in American municipalities in 1906 and 1907, especially those conditions which influenced the rise and development of city planning. Here are some of the main facts:

About twenty years ago there were 135 cities of 30,000 or more in the United States, and there were 19,050,921 persons living in these cities. Today there are 248 cities, and 39,981,105 population,[1] so that there has been an increase of 113 cities (of 30,000 or more) and 20,930,184 population. The query here, which we must consider later, is what influence has city planning had upon the distribution of this increased urban population of over twenty million.

The wealth of the United States was then one hundred billion dollars. It is now about four hundred billion dollars. This new wealth has made great changes in the character of cities. Has a proportional share of it been used for improvements based upon better city planning?

[1] Figures are from 1924 statistics.

Progress in city planning depends upon the form and efficiency of city government. Twenty years ago the city commission idea had just been broached, and there were no "city manager plan" American cities. There are today more than 350 American cities employing the city manager plan, credit for which is due largely to the National Municipal League. Advance in city planning is undoubtedly directly dependent upon the efficiency, success and ideals of city government.

1904—THE SHAME OF OUR CITIES

It is difficult to present briefly an impression of the general conditions existing in American cities twenty years ago, but even a few references may help. In 1904 Lincoln Steffens published his "Shame of the Cities," with chapters on graft and corruption in St. Louis, Minneapolis, Pittsburg, Philadelphia, Chicago and New York; and in 1906, his volume on "The Struggle for Self-Government." About the same time appeared "The Battle with the Slum" by Jacob Riis, and other books and articles dealing with municipal reform. City government was at a low ebb, but an awakening was in

sight, preparing the way for better local government and better planning. Charles Zueblin published "A Decade of Civic Development" in 1905, and the "American Municipal Progress" in 1916. These books of Lincoln Steffens, Jacob Riis, Professor Zueblin and others, give a sufficient basis for recalling the general municipal conditions in American cities twenty years ago, and comparing them with the conditions of today.

During the years 1914–1918 the World War was fought. It influenced life profoundly, and left its permanent impress upon cities and the problems that we group under such terms as city planning or regional planning.

SKYSCRAPER AND MOTOR CAR

The most revolutionary factors, so far as American city life and city planning are concerned, are, however, still to be mentioned; namely, the building of the skyscraper and the bewildering increase in the manufacture and use of motor vehicles.

The coming of the skyscraper is generally attributed to the first decade of the twentieth century, the Flatiron Building in New York being erected in 1902, the Singer Building in 1908, the Metropolitan Life in 1909, and the Woolworth Building in 1913.

Some statistics and references regarding motor vehicles follow. Their influence upon American city planning is almost beyond estimate.

In 1905 there were but 24,550 passenger cars produced, and 450 trucks.

In 1925 there were 3,839,302 passenger cars produced, and 497,452 trucks.

In 1905 there were only 77,400 passenger cars registered, and 600 trucks.

In 1925 there were 17,512,638 passenger cars registered, and 2,441,709 trucks.

Twenty years ago the Ford car was unknown, the first being manufactured in 1908. On January 1, 1926, there were registered in the United States 8,164,275 Ford cars, exclusive of Ford trucks.

It is estimated that at the close of 1926 there was a total motor vehicle registration of 22,330,000.

NO PLANNING TWENTY YEARS AGO

When we turn to city planning itself, what do we find twenty years ago? The answer is, almost nothing. With the exception of the McMillan plan for a comprehensive park system for Washington (1901), prepared by a distinguished group, Burnham's plan for San Francisco (1905), and a few tentative and unofficial efforts, no comprehensive city plans, as we think of them today, had been prepared. There were no city plan commissions; the idea of the civic survey was unknown, as was regional planning also; no zoning ordinances had been passed or even discussed; there was no National Conference on City Planning and no American City Planning Institute; no teaching of city planning in schools or colleges; and no books or other publications of note on this subject. Moreover, there was no interest in city planning among the people generally, except so far as it was beginning to express itself in a wider discussion of the "city beautiful" in connection with civic centers and parks and playgrounds.

RECORD OF PROGRESS, 1907–1927

Stock taking is profitable, but in a subject like city planning it is difficult to make it really significant. We must set down not only facts but tendencies, and we must also endeavor to find the causes of both good and bad results, or of no results.

No statement is more important to emphasize and establish than that city planning or regional planning, to be of

greatest value, in fact to justify the use of the term, should be comprehensive, related, and coördinated. But while planning should be comprehensive, related, and coördinated, the improvements themselves must be carried out separately from time to time, in accordance with the general scheme. The test of progress, therefore, must be made in each subject, but the character of the improvement itself should be scrutinized to see whether it is an integral part of an orderly and organic plan. Such tests should be applied to plans for major streets, railroads and traction lines; for parks, playgrounds and other open spaces; for waterfronts, civic centers, housing, etc. The character and quality of these changes and improvements should be tested, first with regard to fitness and economy in accomplishing their purpose, and secondly, the way in which they have been done from the point of view of appearance, and a proper regard for the preservation or increase of amenities.

It is not feasible in a brief address to enumerate in any detail the progress made in city planning in two long and busy decades, nor is it called for. Annual reviews of great merit have been made regularly from year to year by the Secretary and various members of the City Planning Conference, by Mrs. Henry V. Hubbard and others, and the detail record is an honorable one and worthy of further study. It would seem to be possible, however, to review briefly in a single address those main factors which mark the extent, character and quality of city planning progress. What does the record of twenty years show?

The record shows that 157 cities have been planned, for most of which accompanying reports have been printed. These plans include cities in every state in the Union with the exception of Arkansas, Delaware, Idaho, Kentucky, Louisiana, Mississippi, Montana, Nevada, New Hampshire, North Dakota, Oklahoma, South Dakota, Utah, Vermont, Wyoming. The greatest number of plans were prepared for cities of 50,000 to 100,000 population. The number for other population groups is as follows:

Population	*No. of Planned Cities*
1,000,000 or more	2
500,000 to 1,000,000	8
250,000 to 500,000	12
100,000 to 250,000	22
50,000 to 100,000	36
25,000 to 50,000	28
10,000 to 25,000	25
5,000 to 10,000	12
2,500 to 5,000	6
Under 2,500	6

460 ZONED CITIES

Official zoning ordinances have been adopted by 460 cities, more than three times the number of cities for which comprehensive plans were prepared. One-half the urban population of the United States is now living in zoned cities. The principal facts with regard to zoned cities are as follows: All states have zoned cities except Arizona, Idaho, Kentucky, Mississippi, Montana, New Mexico, South Dakota, Vermont, West Virginia, and Wyoming. There are 460 zoned cities, New York state leading with 77.

City planning commissions have been established in 390 cities. There are city planning commissions in every state with the exception of Arkansas, Idaho, Mississippi, Nevada, New Mexico, and North Dakota. In Massachusetts, Pennsylvania, Ohio, California, Indiana and Kansas, state planning organizations in one form or another have been formed as federations of these city planning commissions.

During this period important city planning legislation has been passed

and judicial decisions of great importance and influence rendered. The constitutionality of zoning has been upheld by the highest courts of California, New York, Arkansas, Illinois, Oregon, Rhode Island, Louisiana, Wisconsin, Massachusetts, Ohio, Minnesota and Kansas. The Supreme Court of the United States upheld zoning in an important decision recently in the Euclid Village case.

The National Conference on City Planning was organized in 1910, preceded by a preliminary meeting and exhibition at Washington in 1909. During that period annual sessions have been held without a break. A volume of proceedings has been published each year. Since 1907 city planning exhibitions have been held in many cities.

The American City Planning Institute was organized in 1917, to "study the science and advance the art of city planning." It has held seventeen useful sessions.

City planning publications of value in the form of books, magazines, pamphlets, reports and articles have appeared increasingly during the last two decades. The rate of progress that has been made has been due in part to these publications. The publications of most permanent value covering the subject comprehensively are listed in the supplement to this address.

Special mention should be made of the publications of the Department of Commerce, prepared under the initiative and auspices of the Secretary, Mr. Herbert Hoover, as follows: A Standard State Zoning Enabling Act, 1922 and 1926; A Proposed Standard City Planning Enabling Act, 1926; A City Planning Primer, 1927.

A great advance has been made in education in city planning in high schools, colleges and technical institutions.

TECHNICAL GROUPS COÖPERATE

Progress in city planning depends upon the coöperation of the technical groups directly concerned with the physical planning; namely, engineers, architects and landscape architects. There has been a steady advance in such coöperation.

Another test of progress is the building of new towns and cities or the extension of cities by laying out important suburbs. These developments might be termed garden suburbs, garden cities, or satellite towns.

The scope and character of city planning itself has changed. The local survey and the collection of reliable data have become an essential part of good work. Plans and reports have been steadily improving. The list of topics included has been increased and the field has been widened to include regional, state and even national planning.

What forces are back of the last twenty years' progress of city planning? Great changes do not generally come without important reasons. It is worth while to ask, therefore, what influences are behind these changes in cities, from the city planning point of view, during the period under discussion. They may be summarized in this fashion: Increase in population and wealth of cities themselves; improvement in the forms of city government, especially city commissions and the city manager plan; improvement in the technique of city planning, resulting from professional courses; publications, conferences and discussions, notably those of technical planning organizations; the American City Planning Institute; the World War which has left a permanent impress upon city planning both directly and indirectly; the mechanization of life, especially the skyscraper and the automobile; public opinion, influenced especially

by newspapers, books and periodicals, Chambers of Commerce, men's luncheon clubs, women's organizations, the American Civic Association, the National Housing Association, the National Municipal League, and other national associations; the change in the point of view of realtors with regard to land and planning; and the work of local city planning commissions and of the National Conference on City Planning.

A CITY COUNCIL FROM WITHIN

BY CLINTON ROGERS WOODRUFF

Mr. Simon's intimate sketch of English city councils and councillors reviewed and compared with American conditions. :: :: ::

A BOOK has recently been published by Longmans, Green & Co. (of London) with the suggestive title, "A City Council from Within," which is highly important not only for its contents, but for the contrasts which it affords. It is written by E. D. Simon, M.A., M.I.C.E., M.I.M.E., one time Lord Mayor of Manchester, and for thirteen years an influential and efficient member of the council of that city, chairman of a number of its important committees and "in business in a large way."

In the contents of this stimulating book we have an intimate and interesting picture, given in broad outline of how a city government in England works from day to day. Mr. Simon tells us with a wealth of illuminating detail of the activities of the electricity committee, the public health committee, the committees on housing, finance, with all of which he was closely identified. Then he tells us how the Lord Mayor works, and discusses, from his extensive experience, the policies involved in such problems as municipal trading, municipal civil service, the party system and the areas of local government.

I cannot better describe Mr. Simon's book than by quoting William A. Robson, whose brochure on *The Town Councillor* has already been described in these pages (see NATIONAL MUNICIPAL REVIEW, Vol. XIV, page 637), and who by experience, training and interest is qualified to speak with authority. Robson puts it this way: "The difference between Mr. Simon's book and all other descriptions of contemporary local government is the difference between one of those fascinating motor car chassis cut clear in half so you can see the engine working and an instruction book in the correspondence course for motor engineers at the Whiffle & Bang Commercial College at Brixton."

THE COMMITTEE AND THE EXPERT

Mr. Simon develops the outstanding importance of the committee system. While the tendency in the United States is toward small councils, in England large ones continue in favor, with committees far larger than the average American council. Manchester has 140 councillors, and its committees average 20 members each.

One gets an insight into the working of English municipalities and views of municipal problems that is highly valuable. It is generally conceded that the electricity department of Manchester stands well to the front, if not at the

head, of such departments in England. Its chief engineer "holds a position almost exactly equivalent to that of managing director of a limited company." The chief function of the committee, having once gotten a first-class engineer, is to see that he follows a policy acceptable to the committee and council, and explains and defends what is being done both to the committee and to the council. The chairman and deputy chairman, with the help of the committee, constitute the link which keeps the expert in touch with democratic opinion. All important decisions of the committee are taken on the reports submitted by the engineer. "These reports were," Mr. Simon tells us, "in my experience, models of lucidity, and I always found them quite convincing. When they dealt with matters of high policy they were submitted to and agreed with by the chairman and deputy chairman before coming to the committee; and if they concerned a subject in which any member was particularly interested, the engineer would often take an opportunity of talking it over with him as well. In the case of very important matters, such as the building of a new power station, the report would be submitted to and discussed with the committee in stages. There was never any attempt to conceal anything, either from the committee or the council; and the result was that the reports were almost always unanimously accepted. In fact, on this committee there was, practically speaking, never any difference of policy between the most reactionary and the most progressive member. Discussions were all on a purely business basis."

There were a few members of the committee who took little interest in the work; two or three sat together regularly at the foot of the table, and talked continually on any subject except electricity. One alderman belonging to this group, rising to everybody's surprise to speak, opened as follows: "You know, gentlemen, that I never get up except to kid somebody, but . . .!" Only one thing caused this set to attend to business: when there were tenders to deal with, which happened at nearly every meeting. The envelopes were handed round, opened and initialled by the members of the committee, and the amounts were read out and entered by each member on a form. Then somebody said: "Move the lowest be accepted," and this was duly agreed to. The bottom of the table group seemed to feel that this was the one way in which they could render valuable public service!

There was only one really animated discussion during Mr. Simon's two years on the committee. It was reported that the Town Hall committee, which controls the Town Hall in which the electricity offices are situated, had refused the application of the electricity committee to put up an electrically illuminated sign "Electricity Department" in the corridor. This caused great and not unnatural indignation, and a longish discussion, happily ended by the chairman's remark that the sign was a very small one, but much too large to contain the whole of the brains of the Town Hall committee!

Even so, the committee meetings were sometimes most interesting. "I remember, for instance," he says, "a special meeting to discuss the engineer's scheme for a great super-station, estimated to cost over a million pounds. We had previously inspected the site, and at the meeting we spent six solid hours examining plans, and cross-examining the engineer. Endless questions were asked, and he completely satisfied the committee, which unanimously passed the scheme exactly as submitted."

It is an interesting instance of the way in which committees often treat the council, that the scheme was then submitted to the council with only a verbal report, so meager that it was an absolute impossibility for anybody who was not a member of the electricity committee to offer useful criticism. There was not a single protest against this lack of information, and the council, after a short and desultory discussion, and without even a pretence of having given any serious consideration to the scheme, passed it unanimously.

COUNCIL RARELY OVERRIDES COMMITTEES

The only occasions on which the council is apt to interfere with the trading committees are when salaries are increased. The council dislikes big salaries, especially when trade is bad and there is an "economy" wave of opinion. A question of this sort arose over the super-station. The usual method of building such a station is to pay a consulting engineer 5 per cent on the value in return for his design and supervision. In this case the committee's chief engineer happened to be a man of such exceptional qualifications that the committee felt justified in putting the work in his hands, and giving him the whole responsibility. This saved the city over fifty thousand pounds, and naturally some additional remuneration had to be given to the engineer for the extra work and responsibility. This was easily settled by the committee who understood the importance of the work; but there was great difficulty in the council, and the matter was actually referred back several times; the council merely looking at the salary figures, and not considering, or fully realizing, the whole of the services they were to get. Fortunately for Manchester the committee's view prevailed in the end, and a fair arrangement was come to; but discussions of this kind, in which inexperienced councillors often make unfortunate speeches, must have a tendency to undermine the status and loyalty of the municipal civil service.

This reference to a verbal report leads me to point out that as a rule committee reports are carefully prepared documents which represent thoughtful consideration of the points at issue. Indeed these reports are generally so thorough that there is little more to be said at the time and they are accepted as a rule without debate. About the only time there is any debate is when there is a desire to emphasize some point or to raise it for future consideration. Last July at the meeting of the London County Council which I attended there was a report from the "Local Government, Records and Museum Committee" dealing with the exhibition of advertisements affecting parks or pleasure promenades. This report was most interesting in itself, covering nearly three pages of the agenda, but what was more interesting and to the point was the carefully prepared amendment which was presented by a member and promptly withdrawn after his remarks. His purpose, I was informed by my guide and mentor, a member of the council, was to get his views before the chamber for future discussion and action, a species of seed sowing. The member recognized that the report represented an agreement as to what was possible at that time and was prepared to accept it. On the other hand, he had brought his points out into the open for thought and consideration. Except where there is a minority report representing an opposing point of view of a considerable minority, committee reports are accepted as a matter of course.

Reports are printed in full in agenda that are freely distributed a sufficient

time in advance of the meeting to permit of careful attention.

These agenda are elaborate affairs and contain all the essential facts and details of the city's business. They are carefully documented and show how thoroughly the committees do their work even if there are some fox-hunting members who pay but slight attention. The serious-minded member is the rule; the frivolous-minded one the exception. Indeed a most interesting and enlightening article on the conduct of a municipal government could be made by a description of agenda for the meeting of July 20, 1926, of the London County Council, which was regarded as far from an interesting one, because there were no controversial subjects involved, but there were a number of vital ones treated with real care and, one might almost say, distinction.

MUNICIPAL TRADING—POLITICS

Mr. Simon's views on municipal trading may thus be summed up:

(1) That where a monopoly exists, the service is likely to be better and more cheaply rendered if municipalized.

(2) That only under exceptional circumstances should any service be municipalized unless it is a monopoly.

(3) That where a monopoly can be created, the question should be settled on business grounds with the sole object of securing the best and cheapest service.

(4) That experiments in monopolistic municipal distribution of coal and milk should be encouraged.

Party lines are maintained after a fashion. A report was before the Manchester council which recommended the buying out of all existing dealers and the creation of a municipal monopoly in the distribution of milk. When the report came before the city council it was considered partly as a business proposal, partly as "socialism."

The Conservatives opposed it on principle; one of their leaders made a particularly vigorous onslaught on it, saying that it was ridiculous to suppose that the city council could carry on so big and complicated an undertaking as well as the business men who had grown up in the trade and were now running it so successfully. He happened himself to be chairman of the gas committee, and never ceased singing its praises as the finest gas undertaking in the country!

Labor members, as Socialists, regarded the scheme as a step in the right direction, and on principle voted for it with absolute unanimity.

Liberals considered it on its merits as a business proposal and a public health reform. A large majority of them thought the case for municipalization was proved and voted for it; a few voted against it, either on the ground that the time was inopportune, or because they were not convinced of the soundness of the scheme. The report was rejected by fifty-two votes against forty-seven.

Another instance cited by Mr. Simon related how there was a certain amount of real discussion of a municipal trading bill, but nine-tenths of the speeches were influenced by the question whether or not this was socialism. At the very end of the debate a young Conservative summed up as follows: "If certain members take exception to any measure which is in the least bit progressive, all they have to do is to raise a big cry of socialism, and they will sway many members who spend their time in the smoking-room and then go into the lobby to vote against the bill. As one who has fought socialism up hill and down dale, with his coat off, let me say that if I thought this was in any way a question of socialism I should be opposing it, and not supporting it."

In spite of this, the smoking-room

Tories voted against the bill to a man and defeated it.

These two instances illustrate what I mean "by after a fashion" and also how political considerations do affect legislation. At the same time there is a very general disregard of party lines when the public welfare is at stake and also at election times. This was shown in the recent provincial by-elections when a strong reaction against the Conservative party was supposed to be in full swing on account of the coal strike. According to *The Ratepayer* (for January–February, 1927) bye-elections caused by selection of aldermen in the provincial towns resulted as follows: Preston, 1 Socialist gain; Leeds, 6 Socialists returned, no change; Batley, 3 Socialists were defeated; Birkenhead, 5 Labor candidates returned; Leigh, Labor gained a seat on the county council; Carmarthen, no change; Macclesfield, 1 Socialist gain; Llanelly, 1 Socialist gain; Hull, 1 Socialist gain; Warrington, 1 Conservative gain, 1 Labor loss; Pontefract, 1 Labor gain; Nottingham, 1 Labor gain; Thornby, 2 Anti-Socialist gains from Labor; Bradford, 1 Socialist gain; Nuncaton, 1 Socialist gain in county council election; Leyton, Ratepayers' Association gained 2 seats from Independents; East Ham, no change; West Ham, no change; Sheffield, all Labor candidates returned, no change; Twickenham, no Labor candidates returned.

CONTRAST WITH AMERICAN CONDITIONS

No overwhelming partisanship is disclosed by these figures.

One is tempted to quote indefinitely from this suggestive book which amply justifies the praise accorded to it by Graham Wallas in his introduction: "There is almost nothing which one can recommend to a public-spirited man or woman who is proposing to stand for election on the town council of a great English city as an indication either of the work now done by the members of such a body, or of the problems of urban administration which still require solution. Mr. Simon has supplied exactly what such a candidate wants," and he could with equal propriety have added that he has supplied exactly what the student of municipal affairs wants.

In the beginning of this article I spoke of the value of the book, not only so far as its contents were concerned but as to the contrasts it suggested, having in mind municipal government at home and abroad. It would be impossible to write an American book like Simon's because of the multifariousness of American forms of local government. We have almost as many variations as there are towns and cities. England has one form. We stress form, England does not. Our discussions occupy themselves with questions that never arise in England. Mr. Simon's book is as helpful to a councillor in Manchester as to one in Birmingham, in Leamington as in Brighton; but how helpful would a book by a New York alderman be to a Philadelphia councilman or even a Buffalo one?

Another contrast suggests itself: America does not produce Simons' as yet. We have a Merriam, but when he writes, he writes as a student rather than as a cultivated man of affairs. He is known as a political scientist rather than as a Chicago alderman. He was not continued as an alderman long enough to gain a reputation as such. Hatton could no doubt write a book on his Cleveland experiences, but he prefers the forum to the pen. Mathews had the ability to write illuminatingly of his experience as a mayor, but the Boston mayor is *sui generis* and, when Mathews did write, he ran true to American standards. He wrote about

the form of government rather than its practice.

Then again there is the contrast afforded by the comparison of size to which I have already referred. Still another contrast is the differences in the attitude of English and American councillors. There is a far larger number of the former who want to learn. As Graham Wallas says in his wholly admirable introduction: "In too many American cities that small body of idealist men and women who, whether they belong to the Conservative or Labor or Liberal Party, now control the administration of most English cities, have been elbowed aside as mere 'high-brows' by the realists who play the game of politics for victory and its spoils alone. A month ago, in discussion with an important member of the Labor Party, I spoke of my fear lest the inevitable transference of power from the middle to the working classes in our English cities might be so directed as to be disastrous in some cases to administrative efficiency, and he said that he shared my fear, but that his party must learn from its own mistakes. It is no light thing to contemplate mistakes which may lead to the bankruptcy of great cities or to the breakdown of essential social services, and our conversation left me with a passionate desire that the coming Labor councillors may learn, not only from their own mistakes, but also from the experiences of the past, and the foresight which judges rightly of the future. To those who would so learn, Mr. Simon's book provides an invaluable opportunity."

EXPOSURES AND EXPLANATIONS IN NEW YORK CITY CIVIL SERVICE

BY H. W. MARSH

Secretary, National Civil Service Reform League

More than 2,000 provisional appointments are being continued in violation of law. Is it proper or just to blame the civil service commission? :: :: :: :: :: :: :: ::

Recent revelations of conditions in the city service of New York City furnish an interesting and typical example of the necessity for restrictions and, at the same time, of the difficulties of administration under restrictions.

The problem of providing by statute for a public employment system which will be flexible enough to meet all contingencies and at the same time not leave loopholes through which a team of oxen may be driven, is one which has taxed the ingenuity of the most able draftsmen among the ranks of civil service reformers. Ever since the early days of the civil service reform movement the emphasis has been placed upon a law to prevent personal and political favoritism from exercising control in appointments within the scope of the examination system. Were this object rendered unnecessary, there is some doubt as to whether we should need a civil service law at all; and in all probability employment regulation under executive control could be voluntarily installed in governmental units to provide the same sort of gen-

eral regulation for employment management as that now in use in some of our large private corporations. But the persistent efforts of political organizations to obtain places for workers, regardless of qualifications, make a flexible voluntary system quite out of the question, and by force of public opinion the strict rule with force of law becomes necessary.

SMALL STAFF FOR BIG JOB

In the New York City service there are approximately 62,000 positions with which the examining division of the municipal civil service commission has to deal. In the competitive class there are 44,000 places; nine thousand are filled by non-competitive examinations, and 19,000 are laborers' jobs. Most of the difficulties of administration, so far as the civil service commission is concerned, are encountered in the 44,000 places in the competitive service for which the commission holds annually an average of over 300 examinations. Of these examinations over 200 are for promotion and about 100 are open to outsiders. In this examining process the commission receives applications from 20,000 to 30,000 persons each year and over 4,000 appointments are made each year. From these figures it may be seen that under the best conditions the employment problem for the city of New York is a big one, and that in sheer volume the examining work of the civil service commission is so heavy as to cause many difficulties that would not otherwise be encountered.

The actual examining work is done and has been done for nearly ten years by a staff of sixteen examiners. The average yearly salary of these examiners as fixed in the last budget was $3,200. The engineering examiner was paid $4,000 a year and he was charged with the selection of persons for engineering posts at $7,000 a year. In addition, this examining staff has had at its disposal additional expert and special help at a per diem rate of fifteen dollars, such as it could procure from a fund of about $5,000 or less a year. These facts should all be borne in mind in making any appraisal of the problems facing the municipal civil service commission with respect to temporary appointments.

The New York state civil service law, which is based upon a provision in the state constitution adopted in 1894, requires the appointment of a municipal civil service commission for every city in the state, and every municipal civil service commission must enforce its general provisions. The law requires the holding of competitive examinations for the filling of all positions for which competitive examinations are deemed practicable.

PROVISIONAL APPOINTMENTS

Provision is made, however, for filling a vacancy in the absence of an eligible list with a provisional appointment without competitive examination. Such provisional appointment, pending the results of examination, may not under any circumstances last longer than four months. The law makes other provision for purely temporary and emergency employments, but in the present situation we are concerned only with the appointments made for the four-month period. It has been known for years that the temporary appointment provision of the law has not been lived up to in every instance either in the state or in the city services, due to various circumstances which will be described later. The corporation counsel of the City of New York in 1912 advised the municipal civil service commission that in an emergency when a provisional employment seemed to be necessary

beyond the period fixed in the law, the commission could authorize it with a special certificate on the payroll.

The apparent justification for this in the mind of the corporation counsel was that emergency knows no law. Indeed a number of decisions had been handed down by the courts compelling the civil service commission to certify payrolls of provisional employees who had served beyond the period stipulated in the law and, in fact, such special certificate has been in use since 1903. The number of such questionable employments in New York City has never been so large as to cause serious scandal, seldom even severe criticism, especially since it has been known that the examining division was underpaid and undermanned, and could not keep pace with the requirements of the law in the promulgation of eligible lists. The commission has established a routine practice of making a complete compilation of all provisional appointments once every three months, and it has observed with concern that in the last few years the number of such employments was gradually increasing. Last year the commission took definite steps, more or less unsuccessful, to cut the number of provisionals down.

NEWSPAPER REPORTER UNCOVERS "SCANDAL"

One day recently one of the compilations of temporary employees made for the information of the commission fell into the hands of an active newspaper reporter who knew a good story when he saw it. The result was that the people of New York were informed one morning that the municipal civil service commission had authorized 2,274 employments of "temporary or emergency" employees beyond the four-month period for which they were authorized by law, some of them five or six years old. The commission promptly acknowledged the report as stated in the papers as correct, but pointed out that it was taken from an official document made for their own use. All the newspapers in the city took up the story and the civil service commission promptly reported to the mayor.

As it turns out, the list which had been prepared for the information of the commission contained a number of inaccuracies. For example, investigation of a statement that there were 17 prison keepers on provisional employment in the department of corrections since 1921 shows that 16 of these are legal employments made since January 1, 1927, and only one, a keeper at the reformatory in Orange county who had to have a special knowledge of a trade, had been held under provisional employment since 1921. The commission has repeatedly sought to obtain eligible candidates for the vacancy in Orange county but without success.

The commission's report to the mayor went into the situation fully, describing the various causes for the large number of alleged illegal employments. It pointed out the extraordinary task involved in meeting the demand for 2,500 additional patrolmen for the police department in 1926. Much of the other work of the commission in other directions appears to have been neglected in order to enable the police commissioner to appoint new patrolmen just as soon as he obtained appropriations with which to pay them. In order to do this, the commission had held three separate examinations for patrolmen in which it considered over 8,000 applications. The commission states:

> In 1925, 3,768 applications were filed for the position of patrolman. In 1924, 3,333. In 1926, including the applicants examined for patrolman, this commission examined 29,584 candidates. In 1925 this commission examined,

inclusive of applicants for patrolman, 30,251 candidates; in 1924 this commission examined 18,799 candidates; in 1926, this commission conducted 413 separate and distinct examinations; in 1925, 389 examinations; in 1918 this commission examined 15,197 candidates. These figures are exclusive of the oral and practical examinations conducted by our examining division in the labor class. For instance, in 1926 our examining division held 57 oral examinations in the labor class, and examined 923 candidates and 25 practical examinations in the labor class and examined 1,048 candidates.

It is needless for us to point out that in ten years this city has grown tremendously; that all departments have grown in personnel and in requirements. We desire to point out to you, however, that notwithstanding this natural and gradual growth in the city activity, the personnel of the examination division and the appropriation for its purposes have been decreased. In 1917 the examination division had 25 examiners. As late as 1919 it had at least three examiners more than the division at present has. It has always been customary for this examining division to employ expert help for the purpose of assisting in the conduct of examinations. Were the fund for this purpose large enough an increase in the permanent personnel of examiners would hardly be necessary because outside experts could be used frequently for the purpose of conducting examinations. We call your attention, however, to the history of the fund set aside in our budget for this purpose: In 1913, our per diem fund was $29,400, our special examination fund $4,500. In 1914, our per diem fund was $30,000, our special examination fund $6,650. In 1921, our per diem fund dropped to $7,445.69. In 1922, it dropped to $3,600. In 1924 anticipating the need for additional money in these funds we requested in our tentative budget that $18,500 be allowed us as a per diem fund for examiners. This was cut to $3,600.

With respect to the inadequacy of the salary schedules in the city service, the commission states:

You will find that many of the temporaries are working because titles are not paying adequate compensation. Take for illustration title, clerk grade 2. The attached list will show approximately 150 temporaries. A list for clerk grade 2 was promulgated by this commission on July 20, 1926, and has been certified down to number 464 on the list. We are constantly receiving declinations because the compensation offered, $960 and $1,000, is inadequate. We call your particular attention to the fact that since July 20, 1926, we have received from persons who were certified from our competitive list for clerk grade 2, 202 declinations of appointment upon the ground of inadequacy of salary, and 130 declinations upon other grounds; and during the year 1926, from persons who were certified from our competitive list for stenographer and typewriter grade 2, 215 declinations because of insufficiency of salary and 105 declinations for other reasons. Of course, if competitive employees refuse to accept employment because of inadequacy of compensation provisional appointments necessarily continue until acceptances are obtained.

MANY PROVISIONALS ARE IN ENGINEERING POSTS

In conclusion, the report to the mayor recommended that increased compensation be granted to certain titles; that more examiners and investigators be employed, and that increased compensation be given to the examiners so that the minimum salary would be at least $4,000, which, in the commission's opinion, is the lowest at which the assistance needed can be secured.

Mr. Thomas C. Murray, the director of examinations, after a careful examination of the list of provisionals, made the following statement in analysis of them:

I find upon investigation that the provisional appointees may be divided into several classes, that is: those who are permanently employed in the service as the result of competitive examination, and who have been permitted to receive additional compensation beyond the grade limits in accordance with the annual budget, or who have been detailed temporarily to a higher position, both classes being subject to promotion examinations; those serving in the positions which are unattractive to applicants owing to the small compensation or other reasons; those employed in civil engineering positions and other positions pending the result of competitive examination; this latter class is by far the greatest number.

Mr. Murray pointed out that of the total number of provisional employees 1,114 were in civil engineering positions, and that of these 653 are employed by the board of transportation. The commission has been unable to keep up with the demands of the board of transportation in connection with the construction program under way. The board, however, desires only qualified applicants and has followed the custom of giving examinations to applicants under the supervision of its own engineers.

BUDGET IS INCREASED

As a result of the report of the commission to the mayor, the board of estimate and apportionment heard an earnest plea from Abraham Kaplan, president of the commission, for an increase in the salaries of the present examining staff, three additional examiners, seven additional character investigators and $10,000 extra for the employment of per diem examiners with the limit of compensation for per diem examiners raised from $15 to $20. This was a compromise program worked out with the approval of the budget director. This plea was supported by President Samuel H. Ordway on behalf of the Civil Service Reform Association and was finally granted. Joseph V. McKee, the president of the board of aldermen, was alone in expressing opposition. He expressed displeasure at the fact that the civil service commission had not informed the board of estimate and apportionment of the situation with respect to temporary appointments last fall, when they were asking for their appropriations. The commission has uniformly requested more than they have received, but they have not made any statement with respect to the temporary or provisional appointments as an argument. Now the total annual budget for the commission is nearly $325,000, the highest it has ever been. This should remove all obstacles towards enabling the commission to proceed promptly with its examining work so as to clear the payrolls of all possible illegal provisional appointees so far as the holding of examinations will avail.

But the most serious problem revealed by the publication of the list of temporaries is that of the alleged inadequate salary schedules. The commission's records show that during the year 1926 there were over 1,700 declinations of appointments from persons on eligible lists, due to inadequacy of compensation offered. Most of these were in the engineering service. The commission recognizes this problem of the engineering service as the most serious with which it has to contend and has already recommended to the board of estimate and apportionment a reclassification of that service which the director of examinations has devised.

The question of a reclassification of the entire city service is raised by this situation. Until this is done and the commission given legal authority to keep the classification up to date, confusion is apt to continue indefinitely.

ARE WE SPENDING TOO MUCH FOR GOVERNMENT?

III. THE TREND OF COUNTY EXPENDITURES

BY IVAN L. POLLOCK

State University of Iowa

Expenses of county government are increasing. Precise measurements are impossible because of inadequate data. :: :: ::

It is the custom to regard taxation as an evil—something which must be kept at a minimum. Alarmists view with apprehension the spectacular expansion of state and local expenditures during the post-war years and take a very pessimistic attitude toward the increases. Extravagance and inefficiency are charged against all classes of government spending agencies which are regarded as inherently prone to unwise expenditure and extravagance.

There is another view of the situation which is more hopeful and from which angle the recent increase in expenditures appears legitimate and unavoidable. The apparently enormous increase in public expenditures is to a considerable extent nominal and not real. The dollar has shrunk in value and prices are higher all along the line. Moreover it is the normal thing for expenditures to increase as civilization becomes more complex and as standards of life move upward. There are even a few who raise their voices to tell of the benefits of taxation and to show that public business is on the whole well conducted. The tax dollar which returns to society a dollar's worth or more of benefit or service is not wasted. It is a wise investment not an expense. Indeed, the failure to raise, appropriate, and expend a tax dollar for a needful public purpose which will return more than its value is extravagance. In addition to the specific benefit which we get from the tax dollar paid to carry on the functions of our form of government we must be mindful also of the general benefit of having a population that is learning how to run its government, and learning how to substitute efficiency for inefficiency and wise expenditure for waste and extravagance. Consideration of this phase of governmental expenditures is too frequently completely overlooked.

DEMAND FOR EXPANSION IN COUNTY GOVERNMENT

We are continually calling upon public administration to assume new functions and we are demanding that it perform long established functions in a better and therefore more expansive manner. This is especially true for counties as regards schools, roads, bridges, sanitation, poor relief and conservation. If progress is demanded along these lines such progress must be paid for. How much can be afforded for these things we do not know. But if a fair appraisal of the community benefits and advantages secured demonstrates an adequate return and shows that only through community effort our best ideals of civilization can be realized, we should be encouraged.

The conflicting views just stated when related to the fact that state and local expenditures do show a very

decided trend upward call for an attempt to get at the facts; to find out if possible just what the real increase is and whether it is out of proportion when considered as a phase of changing conditions. Are county expenditures increasing too rapidly? Has the limit been reached? And in what direction is relief to be found? These questions can not be answered fully as regards county expenditures but some evidence, however inadequate, may be presented.

MEAGRE DATA

County government is still regarded as the dark continent in the field of American Government very largely because it is so difficult to secure accurate data relating to counties as a class and because the county has been disregarded or underestimated in importance by students who are willing to study very intensively the problems of national, state or municipal government. Several recent intensive studies of county government have been made in individual states, but not in sufficient number to provide adequate bases for comparative studies. General statements regarding this unit as of the whole United States can only be made therefore with the understanding that the data for confident generalizations are simply not available in usable form at the present time. Whatever may be said about the trend of county expenditures in the United States must therefore be stated with reservations and as being indicative only.

Even the chief source of county expenditure data is less inclusive than formerly. The department of commerce has seriously curtailed the material in *Wealth, Public Debt, and Taxation*, having in 1922 omitted entirely the report on county expenditures. It does present data on county debt and taxation which is the only valid guide available on the general trend in the cost of county government. In a few of the states, auditors or other state officials have been authorized to collect data on county financial operations. Some of the reports so compiled are excellent but their data can not be applied generally to the United States. Some of the good reports do not go back far enough to make comparisons possible and no two of them follow the same expenditure classification. The excellent studies made by the National Industrial Conference Board help very little in a study of county financial operations since they do not segregate the county financial operations from the operations of other local governmental bodies such as cities, towns, villages, school districts and other special districts which are all classed together as local. The result is that the taxation and debt figures collected by the census bureau constitute the only reliable source relating to county finances throughout the United States.

VARIETY IN SCOPE OF COUNTY FUNCTIONS

A further difficulty that must be taken into consideration in any attempt to get at the trend in county expenditures is interposed by the fact that even though complete expenditure data were available they would not be properly comparable since there is a wide variety of functions delegated to counties in different parts of the country. In some states the counties have a much larger share in the control and support of schools, highways and other projects than they have in others, thus involving larger direct expenditures as well as larger expenditures for interest and debt service. Or, to state in another way the thought in mind, no norm exists upon which to base strictly comparable conclusions.

This situation demonstrates the need for comprehensive studies by individual

states; the desirability of the general collection of county financial data by states; and the importance of using so far as practicable comparable systems of expenditures classifications.

The tables on pages 386–387 are compiled from the census bureau figures and present the county revenue from taxation by states for the two years 1912 and 1922 and the county indebtedness as of the same two years. Since expenditures necessarily follow more or less closely tax revenue and debt figures it is clear from an examination of the table that the trend of county expenditures is decidedly upward. Supplemental data gleaned from state sources indicate that the upward curve has tended to flatten out somewhat since 1922, but to what extent it is impossible to state with any degree of accuracy.

NOMINAL INCREASE OF 142 PER CENT

Using Table I as a base and assuming that expenditures necessarily follow tax revenue and debt figures rather closely some idea of expenditure increases can be obtained. It will be noted that the increase in tax revenue for county purposes for the country as a whole was from $307,872,000 in 1912, to $745,000,000 in 1922. An increase of 142 per cent or more than two and one-third times pre-war revenue. This average does not of course apply to all of the states. In some states the increase was much greater than 142 per cent, and in about two-thirds of the states the increase was less than the average for the whole. An examination of the figures show that generalizations can not be made even for geographical sections and that states under apparently the same conditions show wide differences in revenue trends. In the West North Central group alone the increases range from 66 per cent in North Dakota to 256 per cent in Minnesota. It is clear, however, that the trend was upward.

Since the counties depend upon the general property tax for more than 90 per cent of their tax revenue the burden is especially onerous upon the land owners in the rural districts who find an ever increasing proportion of their meagre returns from land eaten up by taxation, while due to difficulties in administration, personal property escapes its proper share of the burden. Coupled with the decline in land values since 1920 this situation is becoming acute and ownership of agricultural land is coming to have more of the nature of a liability than that of an asset.

From the standpoint of county finance administration also the situation is acute. In Iowa, for instance, some 30 of the 99 counties of the state are meeting great difficulty in finding sufficient revenue to continue their ordinary functions. Due to state limits upon tax levies and decreased assessed value of agricultural lands these counties find their receipts so seriously curtailed that they can not carry on their ordinary services to the end of the present year without a release from legislative restrictions for which they are praying. This situation is developing a demand for a revision of tax laws and a demand for new bases upon which to impose taxes.

COUNTY DEBTS GROWING MORE RAPIDLY THAN TAXES

County indebtedness is increasing even more rapidly than county tax revenue. Table II shows that county indebtedness increased from $371,528,000 in 1912 to $1,272,979,999 in 1922—an increase of 238 per cent. Here again the divergence is so great that no generalization beyond the statement of fact is permissable. The increases apparently varied according to local conditions. Supplemental data for

TABLE I

COUNTY TAX REVENUE, 1912 AND 1922, FROM TAXES, LICENSES, PERMITS AND SPECIAL ASSESSMENTS

Compiled from *Wealth, Public Debt and Taxation, 1922*

(Expressed in thousands of dollars)

	1912	1922	Percentage of increase
Total County Tax Revenue, U. S.	307,872	745,000	142
New England	4,644	9,067	95
Maine	674	1,056	56
New Hampshire	689	1,086	57
Vermont	26	55	120
Massachusetts	2,892	5,718	98
Rhode Island	....	....	....
Connecticut	363	1,152	216
Middle Atlantic	36,314	88,762	144
New York	14,065	30,809	117
New Jersey	9,130	25,028	175
Pennsylvania	13,119	32,925	151
East North Central	55,103	189,615	243
Ohio	19,587	76,469	289
Indiana	8,977	33,500	273
Illinois	12 507	24,505	96
Michigan	7,794	31,820	308
Wisconsin	6,238	23,321	272
West North Central	52 215	117,823	127
Minnesota	7,283	25,947	256
Iowa	14,847	29,018	99
Missouri	9,326	16,364	77
North Dakota	4,394	7,184	66
South Dakota	3,690	8,442	129
Nebraska	6,075	12,089	99
Kansas	6,600	18,779	184
South Atlantic	32,727	88,578	163
Delaware	628	1,687	145
Maryland	4,386	8,955	104
Virginia	3,197	12,170	280
West Virginia	3,828	12,025	128
North Carolina	5,663	20,732	266
South Carolina	3,075	5,513	78
Georgia	7,650	15,133	97
Florida	4,300	12,363	187
East South Central	23,636	50,329	113
Kentucky	5,816	9,767	67
Tennessee	7,952	19 563	149
Alabama	4,710	12,123	138
Mississippi	5,158	8,876	88
West South Central	25,620	56,683	121
Arkansas	3,704	5,717	54
Louisiana	4,696	10,377	121
Oklahoma	5,487	13,326	143
Texas	11,743	27,263	132
Mountain	22,861	50,395	121
Montana	5 899	8,952	51
Idaho	2,608	7,036	168
Wyoming	1,143	2,546	125
Colorado	5,182	12,395	137
New Mexico	1 516	6,602	335
Arizona	3,044	6,626	117
Utah	1,909	3,084	73
Nevada	1,560	3,244	108
Pacific	54,742	93,748	70
Washington	11,963	17,463	46
Oregon	7,435	12,147	63
California	35,344	64,138	80

TABLE II

NET DEBT OF COUNTIES, 1912 AND 1922

Compiled from *Wealth, Public Debt, and Taxation*, 1922—*Public Debt*

(Expressed in thousands of dollars)

	1912	1922	Per cent increase, 1912 1922
Total County Net Debt	371,528	1,272,970	242.6
New England	6,055	14,556	140
Maine	1,463	2,546	74
New Hampshire	488	621	27.2
Vermont	26	136	422.9
Massachusetts	3,113	9,764	213
Rhode Island	....	....	...
Connecticut	964	1,490	54.5
Middle Atlantic	87,915	190,110	116
New York	23,310	45,866	96.8
New Jersey	33,809	73,854	118.4
Pennsylvania	30,796	70,390	128.6
East North Central	65,374	273,244	317
Ohio	34,845	94,490	171.2
Indiana	9,721	77,115	693.2
Illinois	11,555	28,632	147.8
Michigan	5,153	42,632	727
Wisconsin	4,100	29,479	618.9
West North Central	49,459	185,440	275
Minnesota	14,032	81 262	479.9
Iowa	9,580	43.228	351.2
Missouri	6,581	17,915	172.2
North Dakota	2,212	5 852	164.5
South Dakota	3,591	6 512	81.4
Nebraska	3,706	8,757	136
Kansas	9,777	21,998	125
South Atlantic	31,944	184,926	478
Delaware	1.389	5.961	329
Maryland	2.859	7,893	176
Virginia	5,544	22,102	298.7
West Virginia	2,443	24,859	917.5
North Carolina	18,196	67,012	850.2
Georgia	2.725	22,810	737.2
Florida	7.171	29.270	308.2
South Carolina	2,764	21,556	679.9
East South Central	39,651	87,874	121
Kentucky	4,569	12,340	170
Tennessee	16,521	43,528	163.5
Alabama	7,939	24,025	202
Mississippi	10,624	9,836	—7.4
West South Central	41,636	142,712	242
Arkansas	2,877	4,680	62.7
Louisiana	3,154	19,943	532
Oklahoma	7,937	21,850	175.3
Texas	27,669	96,240	247.8
Mountain	24,132	81,168	236
Montana	6,492	27,340	321
Idaho	3,322	11,239	236.4
Wyoming	973	2,434	151.2
Colorado	5,584	7,784	39.4
New Mexico	3,055	3,114	2.0
Arizona	2,478	20,086	710
Utah	937	6,427	586.1
Nevada	1,292	2,717	110.3
Pacific	25,358	95,175	275
Washington	10,300	21,920	112.8
Oregon	2,614	19,529	647.0
California	12,444	53,726	331.8

more recent years indicate, as for taxation, a flattening out of the upward curve in county indebtedness. There is a good deal of concern felt about the debt situation. The increase is undoubtedly a result of the urge for better equipment and better service. Better roads, better school buildings and other public buildings are demanded and secured and the debt service has come to be one of the largest items of expenditure. In so far as the increased debt is for capital outlay it may perhaps be regarded as within reason. In so far as the increase is for the purpose of meeting current needs it has a more serious aspect.

Unless it is borne in mind, however, that the dollar does not remain constant as a unit of measure of value, any unadjusted financial figures covering a period of time will be deceptive. This factor is undoubtedly responsible for a considerable portion of the increases in county taxation and indebtedness. From 1913 to 1922 the dollar shrank approximately two-fifths in purchasing power. This means that if there had been no inflation and if the counties had purchased the same amount of goods and services, the totals expressed in dollars would have been about one-third less. With respect to indebtedness, had the same amount of goods and services been purchased, the increase in indebtedness would have been proportionately less, but still more than double the 1912 figures.

The decreased purchasing power of the dollar has involved a very decided increase in the nominal cost of government but after making due allowance for this factor the cost of carrying on the old established functions of county government continue to show an increase. This is due in part to the increasing volume of service rendered and in part to the demand that a different and more expensive quality of service be rendered. During recent years the demand for improved highways and bridges has led to a very rapid and expensive development calling for drastic increases in expenditures for construction and maintenance purposes. Better schools and increases for debt services have constituted the other most important items. In addition to these main items there are the increasing outlays for social welfare purposes. Extended sanitation and health activities and better and more humane methods of caring for the poor and unfortunate members of society have added to the county tax burden and the demands are not yet satisfied.

That county expenditures constitute a burden upon the income of tax payers can not be denied but there is no acceptable standard which can be applied in order to determine whether this burden is relatively heavier than it should be. As long as living standards continue to rise and individuals find the means to enjoy an ever increasing number of luxuries such as movies, radios, fur coats, candies and spectacular athletic exhibitions the amounts spent for coöperative benefits seem to be well within reason. One illustration must suffice. A very conservative estimate of the cost of the operation and maintenance of the more than 650,000 automobiles in the agricultural state of Iowa amounts to more in a year than the total taxes collected in the state for all governmental purposes, federal, state, and local for the same period. It is possible of course that neither the governmental services nor the automobiles are within the means of the people to afford them. But in what manner may this capacity be measured?

It is clear that county expenditures as indicated by tax revenue receipts and borrowings are increasing at a phenomenal rate. It has been pointed out in several recent studies that this

rate of increase exceeds by far the rate of increase of wealth and that the tax burden requires an ever increasing proportion of the total income available for all purposes. The tax exaction is regarded as a burden and the benefits though they are very real and of vast social importance do not make the same appeal to the tax payer as benefits he might enjoy through the more direct use of the money for individual purposes.

THE BONDED DEBT OF 214 CITIES

AS AT JANUARY 1, 1927

BY C. E. RIGHTOR

Chief Accountant, Detroit Bureau of Governmental Research, Inc.

Mr. Rightor's comparative debt statement is an annual feature of the REVIEW. *He finds the trend still upward.* :: :: :: ::

THE tabulation presents the total bonded indebtedness of 214 cities as at January 1, 1927, and this total classified as to general public improvements, schools, and utilities; the sinking fund total, similarly classified; the net bonded debt; the net bonded debt excluding self-supporting indebtedness, and the per capita debt for same.

The presentation is similar to that of former years, except that the ranking of cities according to the net debt is omitted, as the comparative position of any city may be ascertained easily by inspection if desired. To conserve space, the sinking fund analysis is reported in percentages, rather than in the exact amounts.

It is desired, primarily, to indicate the total amount of bonded indebtedness outstanding as a liability of the assessed property of the city. Ordinarily, the bonds are issued by the city, but in numerous instances it is found that the school board has independent power to issue bonds. Occasionally, they may be issued by a quasi-independent board having authority over a larger metropolitan district. But in any case the property boundaries of the city and the school or other board are co-terminous or nearly so.

The extent of indebtedness for revenue-producing utilities makes it desirable to indicate the relief to the general tax rolls for debt charges which is being afforded through revenues in other forms. This is shown in the difference between the two columns "total net debt" and "net debt excluding self-supporting." The per capita debt reported, accordingly, is for only such portion of the total debt as must be retired ultimately by direct property taxes. Even here difficulties arise, and several cities having self-supporting utilities reported that the utility bonds are to be retired from general taxation.

SPECIAL ASSESSMENT DEBT OMITTED

As has been the custom heretofore, the table omits special assessment debt except the city's portion, and current loans. It is assumed that special assessments are to be made not as *ad valorem* tax levies, but upon assessments against the benefited property only. A comparative table cannot give consideration to debt exemptions

established by state and local legislation, as the results of the varying practices among states would impair the value of the figures for comparative purposes.

The results of the compilation are set forth for such limited use as may be made of the figures. Of necessity the tabulation must be in condensed form, so that definite conclusions may safely be drawn only when the detailed data in each case are studied. With only a single purpose in mind in compiling the data, numerous conditions make the problem a complicated one. Varying areas of political subdivisions incurring debt, difficulties of classification, etc., are common problems. For example, the school district frequently is not co-terminous with the city, and more occasionally is an independent political unit. Park, sanitary, port, flood prevention, and other metropolitan districts may exceed the city limits, and the question arises what portion of the debt shall be reported. Difficulties of classification arise in determining whether library is a general or a school debt, whether markets are a general improvement or a utility, etc. In each case, attempt is made to follow the procedure which will be most nearly uniform for comparative purposes.

How shall the sinking fund be classified? In some cases it will be noted the table reports a sinking fund but with no distribution by purposes, as no basis was reported. Also several cities report no sinking fund, which condition, rather than indicating an inadequate financial procedure, may be evidence merely that such city has only serial bonds outstanding.

To a constantly increasing extent, municipalities are issuing serial bonds and restricting maturities to conform with the reasonable period of usefulness of the improvement. The *Bond Buyer* estimates that the average life of all serials is possibly only seven or eight years, rather than the ten to fifteen years formerly estimated.

RANGE IN NET DEBT

Analysis of the figures of net non-self-supporting debt shows that the city having the lowest debt, excluding Washington which has no debt, is Moline, with a per capita debt of $6.72. The highest per capita city is Miami, $314.50, but it is probable that the estimate of its population is too low and does it an injustice. For the Canadian cities the range is between the same cities as in 1926—from Winnipeg with a per capita of $63.88, to Edmonton, $296.17; both cities showing a slight increase during the year.

It is interesting to observe that the average net per capita debt of cities by the five census groups, for those cities reporting in this tabulation, increases with population. The average per capita debt for the sixty-two reporting cities in Group V is $62.92; and increases gradually by groups to $111.86 for the thirteen cities in Group I (omitting Washington). In this connection, the census bureau's *Financial Statistics of Cities* for 1925, which includes 247 cities over 30,000, reports a net per capita debt of $114.33, but this figure includes self-supporting debt which is omitted in the per capita figures of this table. For sixteen Canadian cities, the net debt excluding self-supporting is $117.40 per capita.

THE TREND OF MUNICIPAL DEBT

The census bureau reports also, for 146 cities for which data have been compiled by it since 1903, that the average net bonded debt has increased from $50.94 per capita in 1905 to $119.45 in 1925, or an increase of 134 per cent in twenty years.

An analysis of the data submitted

by thirteen of the largest cities, excluding New York City and Washington, for the past five years disclosed that the aggregate net debt had increased from $950,700,000 on January 1, 1923, to $1,269,900,000 on January 1, 1927, or 33.5 per cent. By purposes, this net increase is distributed $181,300,000, or 57 per cent, for general public improvements; $61,200,000, or 19 per cent, for schools; and $75,700,000, or 24 per cent, for utilities.

The *Bond Buyer* reports sales of state and municipal bonds during 1926 amounting to $1,360,000,000. It is safe to assume that maturities are not occurring at this rate, and hence the net debt of our municipalities is definitely upward. A note of caution, however, might be added that the aggregate compilation of sales is not a true index of the net increase in debt, as maturities and sinking fund accretions serve as a reducing offset, probably reducing the net annual increase to approximately two-thirds of a billion dollars. This condition is a natural one, for if the population of our cities grows apace, there are new needs—and opportunities—for such physical facilities as highways, sewers, water supply, schools and other public buildings, parks, etc. Their cost cannot reasonably be met, especially so soon after the World War, from taxes and current revenues. It seems unreasonable to compare the trend of local debt with that of Federal debt unless the conditions affecting both are taken into account.

Certain it is that the taxpayers look with favor upon the action of their local officials in providing the means for added public welfare, when they continue to approve bond issues so liberally. Again quoting the *Bond Buyer*, a tabulation made by it discloses that during the first three months of 1927 the voters in 149 municipalities in 30 states approved bond issues totaling $50,800,000. For example, Chicago recently voted $21,390,000 for 13 separate proposals, by a five to one vote. Every election tells a similar story.

COMPARISON WITH ASSESSED VALUATION

It is of interest to know the relation of the total gross or net debt to the assessed valuation of any city. Such information may be obtained by reference to the assessed valuations reported by the cities in the comparative tax rate data published in the December, 1926, REVIEW.

NEW YORK BANKING LEGISLATION

The continued growth in municipal debt and the necessity for many cities to sell their bonds in the New York market, leads to an interest in knowing the future of the banking legislation in that state. The 1927 legislature gave consideration to several bills which proposed a decided liberalization of securities which would be legal investments for savings banks and trusts in that state. These bills seemed to be too radical, however, and the Campbell bill was finally enacted. This bill changed the default provisions of the law, and also legalized the bonds issued prior to May 1, 1929, by any city, outside New York state, the stock or bonds of which have been authorized investments for savings banks at any time since January 1, 1925, provided the city had a population in the 1920 census of not less than 100,000 and has the power to levy taxes for their payment without any limitation as to rate or amount. The first provision benefits a few cities, as Fort Worth, St. Joseph and Memphis; and the second provision places Philadelphia and Richmond upon the legal list. The bill appears to be interim legislation, pend-

ing the study before the next legislature of exactly what the present day requirements of the bond market are, possibly along the lines of the Mastick-Fisher bill, which proposed a permanent legal status for the no-tax-limit bonds of large cities upon either a population or property valuation basis.

THE MODEL BOND LAW

Widespread interest has been manifested in the model bond law, promulgated by the National Municipal League, and subsequent legislation affecting municipal indebtedness may be expected in several states to be based at least in part upon the sound financial features advocated in that law. The essential features of that law merit careful study. Although the tendency is definitely toward serial bonds, a minority of the committee which drafted the law suggested that large cities be permitted to issue sinking fund bonds.

Blanks were sent to 280 cities in the United States and 19 cities in Canada. It is a matter of regret that many cities failed to reply to these inquiries, but the cordial coöperation of the larger number leads to the belief that other cities may reply in the future. The following cities which did not report this year, reported one year ago, and their debt condition may be learned from the NATIONAL MUNICIPAL REVIEW for June, 1926: Memphis, Houston, Kansas City, Kansas, Lowell, El Paso, Utica, Sacramento, Wheeling, Mobile, Springfield, Ills., Jackson, Topeka, Decatur, Beaumont, Mt. Vernon, Charleston, W. Va., York, Newport News, Greensboro, Stockton, Madison, Lexington, Evanston, Columbus, Ga., Chicopee, Williamsport, Joliet, Rock Island, Council Bluffs, Oshkosh, Port Arthur, Hagerstown, Middletown, Newark, La Crosse, and Newburgh.

The following cities have not reported for at least two years: Dallas, Scranton, Fort Wayne, Waterbury, Gary, Portland, Me., Charleston, S. C., East St. Louis, Troy, Pawtucket, Racine, Cicero, Huntington, Covington, Augusta, Newton, Charlotte, Hammond, Medford, McKeesport, Galveston, Montgomery, San Jose, Pueblo, Muncie, Butte, Columbia, Stamford, Aurora, Portsmouth, Ohio, Quincy, Kokomo, Danville, Easton, Waltham, Green Bay, Elgin, Sheboygan, Anderson, Marion, Steubenville, Mansfield, Fort Smith, Asheville, Zanesville, and Raleigh; and Halifax, Hull, and Verdun, Canada.

BONDED DEBT OF 214 CITIES AS AT JANUARY 1, 1927

COMPILED BY THE DETROIT BUREAU OF GOVERNMENTAL RESEARCH, INC.

From Data Furnished by Members of the Governmental Research Conference, City Officials, and Chambers of Commerce

City	Census July 1, 1926	General improvement bonds	Public school bonds	Public utility bonds	Total gross bonded debt	Sinking fund				Total net bonded debt	Net debt, excluding self-supporting	Per capita net debt excluding self-supporting
						Total	General improvement (per cent)	Public school (per cent)	Public utility (per cent)			
GROUP I												
Population 500,000 and over												
1. New York, N. Y.[1]	5,924,000	$523,357,910	$278,424,039	$797,679,073	$1,599,461,022	$294,405,390	..	..	..	$1,305,055,632	$970,000,000	$163.74
2. Chicago, Ill.[2]	3,048,000	176,975,300	.....	6,955,500	183,930,800	.....	..	..	..	183,930,800	183,930,800	60.34
3. Philadelphia, Pa.[3]	2,008,000	395,740,100	50,381,000	.....	446,121,100	88,529,662	86	14	..	357,591,438	345,591,438*	167.12
4. Detroit, Mich.[4]	1,290,000	91,350,266	57,305,350	59,253,115	207,908,731	18,816,682	41	35	24	189,092,049	142,668,027	110.59
5. Los Angeles, Calif.[5]	1,222,500	50,457,500	62,696,392	100,041,650	213,195,542	13,477,717	9	37	54	199,717,825	107,002,508*	87.52
6. Cleveland, Ohio[6]	960,000	88,743,590	28,970,000	35,959,827	153,673,418	25,499,630	80	12	8	128,173,788	94,415,950	98.35
7. St. Louis, Mo.	830,000	32,935,000	2,239,000	8,427,000	43,601,000	10,393,804	77	6	17	33,207,196	26,538,546	31.97
8. Baltimore, Md.[7]	808,000	110,110,643	14,459,000	27,052,000	151,621,643	36,045,881	93	..	7	115,575,762	91,227,743	112.91
9. Boston, Mass.[8]	787,000	78,188,051	14,129,300	47,973,700	140,291,051	45,211,065	63	17	20	95,079,986	55,973,786	71.00
10. Pittsburgh, Pa.	637,000	38,368,000	18,865,800	8,906,800	66,140,600	3,167,832	38	52	10	62,972,768	54,372,539	85.35
11. San Francisco, Calif.[9]	567,000	20,964,800	16,475,000	46,893,000	84,332,800	2,638,600	40	14	46	81,694,200	78,402,200	138.27
12. Buffalo, N. Y.[10]	544,000	37,580,769	25,242,191	16,616,458	79,439,418	5,718,675	44	..	56	73,720,743	60,331,824	110.91
13. Washington, D. C.	528,000	No Bonded Debt.										
14. Milwaukee, Wis.	517,000	31,252,100	8,097,750	105,000	39,454,850	2,787,750	79	20	1	36,667,100	36,577,100	70.74
GROUP II												
Population 300,000 to 500,000												
15. Newark, N. J.	459,000	$35,574,000	$15,378,200	$16,444,000	$67,396,200	$12,613,756	58	23	19	$54,782,444	$40,677,491	$88.62
16. Minneapolis, Minn.[11]	434,000	24,696,588	20,578,210	4,082,000	49,356,798	5,738,311	..	..	..	43,618,487	43,618,487	100.50
17. New Orleans, La.[12]	419,000	38,544,500	2,298,000	.....	40,842,500	.....	..	..	..	40,842,500	40,842,500	97.47
18. Seattle, Wash.[13]	411,578	17,637,500	9,312,000	36,927,500	63,877,000	1,960,625	49	15	36	61,916,375	25,705,489	62.05
19. Cincinnati, Ohio[14]	411,000	54,986,684	13,270,000	42,895,230	111,151,914	32,744,949	61	7	32	78,406,965	52,016,114	126.56
20. Kansas City, Mo.	375,000	16,913,400	19,371,500	13,120,000	49,404,900	9,336,400	28	58	14	40,068,500	28,270,500	61.62
21. Indianapolis, Ind.[15]	367,000	14,168,160	10,757,660	.....	24,925,820	1,695,243	59	41	..	23,266,577	23,266,577	63.39
22. Rochester, N. Y.	321,000	17,735,800	9,992,910	11,485,500	39,214,200	5,384,645	32	13	55	33,829,565	25,327,767	78.90
23. Jersey City, N. J.	318,000	18,993,833	12,786,000	18,716,255	50,496,088	9,888,018	44	15	41	40,608,070	25,916,538	81.50
24. Louisville, Ky.[16]	311,000	15,358,500	5,466,400	1,079,000	21,903,900	3,388,659	82	7	11	18,515,241	17,803,374	57.25
GROUP III												
Population 100,000 to 300,000												
25. Toledo, Ohio	295,000	$23,372,245	$11,946,000	$1,877,000	$37,195,245	$6,588,576	87	13	..	$30,606,669	$28,729,669	$97.39
26. Columbus, Ohio[17]	285,000	18,375,516	10,602,750	9,490,000	38,468,266	12,975,672	57	25	18	25,492,594	19,496,333	68.41
27. Denver, Colo.	285,000	760,000	10,278,500	21,573,600	32,612,100	337,936	87	..	13	32,274,164	10,746,445	37.71
28. Portland, Ore.[18]	282,383	23,110,776	6,739,920	15,578,000	45,428,696	4,607,526	47	..	53	40,821,170	27,757,864	98.30
29. Providence, R. I.	275,900	14,760,000	6,200,000	18,078,000	39,038,000	13,590,041	48	17	35	25,447,959	12,107,761	43.88
30. Oakland, Cal.[19]	261,000	3,263,641	13,191,554	9,874,717	26,329,912	.....	..	..	..	26,329,912	16,455,195	63.05
31. St. Paul, Minn.	248,000	13,484,000	9,546,000	7,541,000	30,571,000	3,088,060	65	..	35	27,482,940	21,007,570	84.71
32. Atlanta, Ga.	224,300	4,596,000	3,793,000	2,842,000	11,231,000	2,101,134	59	10	31	9,129,866	6,937,437	30.93
33. Omaha, Neb.[20]	216,000	13,773,317	10,830,750	11,392,000	35,996,067	4,338,987	17	19	64	31,657,080	23,068,751	106.80
34. Birmingham, Ala.	211,000	7,470,500	7,397,000	190,000	15,057,500	782,368	100	..	..	14,275,132	14,275,132	67.65
35. Akron, Ohio	208,435	20,300,919	7,456,746	10,343,000	38,100,665	2,340,843	52	13	35	35,759,822	26,228,083	125.83

BONDED DEBT OF 214 CITIES AS AT JANUARY 1, 1927—*Continued*

City	Census July 1, 1926	General improvement bonds	Public school bonds	Public utility bonds	Total gross bonded debt	Sinking fund				Total net bonded debt	Net debt, excluding self-supporting	Per capita net debt excluding self-supporting
						Total	General improvement (per cent)	Public school (per cent)	Public utility (per cent)			
GROUP III—*Continued*												
Population 100,000 to 300,000												
36. San Antonio, Texas	205,000	$14,993,500	$3,493,250	$6,949,000	$25,435,750	$1,135,560	49	29	22	$24,300,190	$17,601,105	$85.86
38 Worcester, Mass.	193,000	6,172,000	1,173,500	5,340,000	12,685,500	4,263,107	47	5	48	8,422,483	5,117,463	26.52
39. Richmond, Va.[21]	189,000	22,349,185	4,385,395	6,748,550	33,483,130	8,049,837	..	..	..	25,433,293	18,984,743*	100.44
40. Syracuse, N. Y.	185,000	9,041,231	8,308,022	4,421,375	21,770,628	1,279,874	48	42	10	20,490,754	16,205,004	87.59
41. New Haven, Conn.	182,000	10,935,000	621,000	.....	11,556,000	949,186	..	..	..	10,606,814	10,606,814	58.27
42. Dayton, Ohio	177,000	9,709,348	6,324,000	3,942,000	19,975,348	3,153,173	100	..	..	16,822,175	12,880,175	72.77
44. Norfolk, Va.[22]	174,000	17,509,134	4,786,080	15,513,286	37,808,500	4,826,371	86	..	14	32,982,129	18,152,983	104.32
45. Youngstown, Ohio	165,000	7,880,938	4,013,500	1,150,000	13,044,438	2,802,879	73	27	..	10,241,559	9,091,559	55.10
47. Hartford, Conn.	164,000	4,653,481	9,735,600	4,915,000	19,304,081	2,836,624	57	24	19	16,467,457	12,088,936	73.71
48. Fort Worth, Texas	159,000	9,423,000	4,400,500	4,609,000	18,432,500	1,974,086	63	5	32	16,458,414	12,488,100	78.54
49. Grand Rapids, Mich.	156,000	4,771,000	5,612,000	3,548,000	13,931,000	1,095,217	44	..	56	12,835,783	9,896,040	63.43
50. Bridgeport, Conn.	155,000	9,154,000	4,298,000	.....	13,452,000	.....	..	..	..	13,452,000	13,452,000	86.79
51. Des Moines, Iowa	146,000	5,664,779	8,265,500	5,000,000	18,930,279	359,784	17	..	83	18,570,495	13,869,182	94.99
52. Springfield, Mass.	145,000	9,161,500	3,297,900	1,915,000	14,374,400	142,000	..	..	100	14,232,400	12,457,400	85.91
53. Paterson, N. J.	143,000	6,198,468	6,959,500	3,526,896	16,684,864	2,340,517	64	36	..	14,344,347	10,817,451	75.65
55. Nashville, Tenn.[23]	137,000	8,120,000	1,183,000	3,044,000	12,347,000	600,447	..	..	..	11,746,553	11,746,553	85.74
56. Jacksonville, Fla.[24]	137,000	6,873,000	4,698,000	1,750,000	13,321,000	1,674,683	85	15	..	11,646,317	9,896,317	72.23
57. Flint, Mich.	136,000	6,039,000	7,844,400	3,198,500	17,081,900	604,382	14	15	71	16,477,518	13,708,204	100.06
58. Oklahoma City, Okla.	135,000	5,414,500	5,166,400	5,667,000	16,247,900	5,245,806	38	30	32	11,002,094	7,038,127	52.13
59. Trenton, N. J.	134,000	8,780,570	5,381,050	1,019,000	15,180,620	2,875,103	55	26	19	12,305,517	11,832,327	88.30
60. Salt Lake City, Utah	133,000	3,198,500	3,616,000	2,727,700	9,542,200	668,757	24	76	..	8,873,443	6,145,743	46.21
61. Tulsa, Okla.	133,000	3,857,361	4,824,000	9,316,000	17,997,361	2,020,992	34	39	27	15,976,369	15,976,369	120.12
62. Camden, N. J.	131,000	7,302,685	3,676,000	1,215,725	12,194,410	2,786,949	77	16	7	9,407,461	8,387,187*	64.02
63. Fall River, Mass.[25]	131,000	11,255,300	....	1,178,000	12,433,300	2,177,777	59	..	41	10,255,523	10,255,523	78.28
64. Wilmington, Del.[26]	124,000	5,876,600	1,350,000	3,850,000	11,076,600	418,800	100	..	..	10,657,800	6,807,800	54.90
65. Cambridge, Mass.	122,000	7,731,150	735,700	984,000	9,432,900	3,163,299	88	..	12	6,269,601	5,670,324	46.48
66. Erie, Pa.	120,000	4,235,000	3,648,000	230,000	8,113,000	559,939	72	..	28	7,553,061	7,553,061	62.94
67. New Bedford, Mass.[27]	119,539	9,561,000	2,503,000	1,367,000	13,431,000	845,274	88	..	12	12,585,726	11,375,726	95.16
68. Albany, N. Y.	119,000	9,774,207	3,204,100	3,011,000	15,989,307	1,643,968	78	..	22	14,345,340	11,694,974	98.27
70. Yonkers, N. Y.	116,000	8,793,663	7,752,570	2,810,750	19,356,983	.....	..	..	..	19,356,983	16,546,233	142.64
71. Reading, Pa.	114,000	3,021,000	5,603,300	932,000	9,556,300	877,534	28	63	9	8,678,766	7,746,766	67.95
72. Duluth, Minn.	113,000	3,169,000	4,475,000	3,435,000	11,079,000	59,036	39	61	..	11,019,964	7,584,964	67.12
74. Canton, Ohio	110,000	6,419,430	7,367,000	1,693,637	15,480,067	2,730,822	94	6	..	12,749,245	11,055,608	100.51
75. San Diego, Calif.	110,000	2,016,066	3,218,550	10,028,168	15,262,784	132,342	..	..	..	15,130,442	6,662,544	60.57
77. Spokane, Wash.[28]	109,000	3,186,200	1,977,000	1,432,000	6,595,200	1,782,273	36	54	10	4,812,927	3,559,339	32.65
78. Elizabeth, N. J.	107,000	903,500	4,418,350	.....	5,321,850	529,000	..	..	..	4,792,850	4,792,850	44.79
79. Tacoma, Wash.[29]	106,000	4,687,000	2,686,000	6,563,995	13,936,995	1,840,964	98	1	1	12,096,031	5,553,619	52.39
80. Lynn, Mass.	104,000	3,341,660	1,874,000	1,400,500	6,616,160	821,418	48	..	52	5,794,742	4,820,420	46.35
82. Tampa, Fla.	102,000	8,028,500	4,503,000	2,875,000	15,406,500	1,297,493	95	4	1	14,109,007	11,247,012	110.26
83. Somerville, Mass.	100,000	608,000	849,000	.....	1,457,000	.....	..	..	..	1,457,000	1,457,000	14.57

GROUP IV *Population 50,000 to 100,000*												
85. Knoxville, Tenn.	98,800	$10,156,940	$1,818,500	$4,427,000	$16,402,400	$710,808	..	..	..	$15,691,632	$11,264,632*	$114.01
86. Long Beach, Calif.[30]	97,700	5,907,494	7,270,321	4,235,000	17,412,815	724,688	27	68	5	16,688,127	12,491,152	112.85
87. Evansville, Ind.	95,100	1,990,300	2,145,400	.....	4,135,700	65,744	100	..	..	4,069,956	4,069,956	42.79
88. Savannah, Ga.	94,900	4,191,500	381,000	250,000	4,822,500	267,000	100	..	..	4,555,500	4,305,500*	45.36
89. Allentown, Pa.	94,600	1,339,200	3,571,000	82,200	4,992,400	594,929	20	78	2	4,397,471	4,327,010*	45.74
90. Lawrence, Mass.	93,500	3,394,750	1,824,500	319,000	5,538,250	24,263	..	..	100	5,513,987	5,219,250	55.82
91. Schenectady, N. Y.	93,000	4,750,700	2,805,900	808,500	8,365,100	80,548	85	..	15	8,284,552	7,641,536	82.17
92. Wichita, Kan.	92,500	3,616,543	1,900,500	.....	5,517,043	150,000	67	33	..	5,367,043	5,367,043	58.02
94. Bayonne, N. J.	91,000	2,502,678	4,659,400	4,015,656	11,177,734	2,107,229	50	49	1	9,070,505	5,060,531	55.61
95. Hamtramck, Mich.	87,800	1,125,180	3,037,500	361,000	4,523,680	292,130	73	27	..	4,231,550	3,870,550	44.01
96. Harrisburg, Pa.	84,600	4,054,000	4,186,500	.....	8,240,500	369,533	27	73	..	7,870,967	7,870,967	93.04
97. Manchester, N. H.	84,000	3,125,500	2,179,000	142,000	5,446,500	182,222	100	..	..	5,264,278	5,122,278	60.98
98. Peoria, Ill.	82,500	150,000	657,000	.....	807,000	.....	..	..	..	807,000	807,000	9.78
99. South Bend, Ind.	81,700	1,000,000	3,358,000	1,050,000	5,408,000	185,065	83	..	17	5,222,935	4,204,040	51.45
101. Rockford, Ill.	78,400	671,900	1,432,500	350,000	2,454,400	266,000	44	37	19	2,188,400	2,188,400	27.91
102. St. Joseph, Mo.	78,400	2,861,850	1,143,000	.....	4,004,850	529,588	73	27	..	3,475,262	3,475,262	44.32
103. Wilkes-Barre, Pa.	78,300	2,741,000	500,000	.....	3,241,000	249,337	100	..	..	2,991,663	2,991,663	38.21
104. Sioux City, Iowa	78,000	1,910,000	2,100,000	100,000	4,110,000	466,170	84	16	..	4,643,830	4,543,830	58.25
105. Highland Park, Mich.	77,000	3,142,400	4,818,000	1,346,626	9,307,026	2,606,262	32	42	26	6,700,764	6,031,455	78.33
107. Little Rock, Ark.	75,900	1,908,000	2,018,000	.....	3,926,000	11,044	100	..	..	3,914,956	3,914,956	51.58
110. Saginaw, Mich.[25]	73,300	3,276,500	.....	1,792,000	5,068,500	592,787	74	..	26	4,475,713	2,837,406*	38.71
111. Lansing, Mich.[31]	73,200	1,903,460	.....	5,156,200	7,059,660	491,431	17	..	83	6,568,229	1,820,401	24.86
112. Binghamton, N. Y.	72,900	3,150,250	3,359,225	95,000	6,595,475	212,927	100	..	..	6,382,548	6,287,548	86.24
115. Chattanooga, Tenn.	72,200	6,491,700	2,248,500	.....	8,740,200	225,789	..	..	..	8,514,411	8,514,411	117.93
116. Johnstown, Pa.	72,200	4,606,500	4,286,000	.....	8,892,500	1,185,926	47	53	..	7,706,574	7,706,574	106.73
117. Terre Haute, Ind.	71,900	1,620,000	1,650,000	.....	3,270,000	185,885	58	42	..	3,084,115	3,084,115	42.87
118. Winston-Salem, N. C.	71,800	4,659,874	2,488,000	2,968,126	10,116,000	161,006	100	..	..	9,954,994	6,986,867	97.31
119. Hoboken, N. J.	71,000	7,291,742	3,667,635	117,000	11,076,376	1,572,851	64	33	3	9,503,526	9,441,288	132.97
121. Chester, Pa.	70,400	2,867,000	1,835,000	.....	4,702,000	1,073,731	50	50	..	3,628,269	3,628,269	51.53
122. Springfield, Ohio	70,200	1,681,517	1,612,492	255,000	3,549,009	732,062	85	15	..	2,816,947	2,561,947	36.49
123. Miami, Fla.	69,754	14,743,830	9,294,000	1,820,000	25,857,830	2,196,394	84	12	4	23,661,436	21,937,386	314.50
124. New Britain Conn.	69,600	1,960,000	3,041,000	1,596,000	6,597,000	670,996	27	18	55	5,926,004	5,001,000	71.85
126. Passaic, N. J.	69,000	4,600,060	1,918,250	1,940,000	8,458,310	910,223	48	52	..	7,548,087	5,608,087	81.27
128. Berkeley, Calif.	67,800	531,502	2,592,750	.....	3,124,253	57,651	..	100	..	3,066,602	3,066,602	45.23
129. Altoona, Pa.	67,000	1,196,000	2,135,000	707,000	4,038,000	900,795	78	22	..	3,137,205	2,430,205	35.85
132. Brockton, Mass.	65,343	1,910,350	788,750	1,500,700	4,199,800	584,008	..	..	100	3,615,792	2,699,100	41.31
135. Bethlehem, Pa.	64,400	2,285,000	4,000,900	1,676,000	7,961,900	1,217,314	52	48	..	6,744,586	6,744,586	104.73
136. Union City, N. J.	63,600	3,645,584	1,655,500	.....	5,301,084	658,376	..	..	..	4,642,708	4,642,708	73.00
137. Quincy, Mass.	63,000	2,043,500	2,172,500	862,000	5,078,000	.....	..	..	..	5,078,000	4,216,000*	66.92
138. Lincoln, Neb.	62,000	480,000	4,487,400	359,600	5,327,000	74,975	9	13	78	5,252,025	4,951,175	79.82
139. Roanoke, Va.	61,900	4,243,000	1,900,000	.....	6,143,000	626,074	..	..	..	5,516,926	5,516,926	89.12
140. East Orange, N. J.	61,700	2,639,500	2,199,245	1,499,000	6,337,745	1,356,758	20	27	53	4,980,987	4,203,417	68.12
141. Holyoke, Mass.[32]	60,400	2,393,000	81,000	2,214,000	4,688,000	507,680	55	..	45	4,180,320	2,474,000	40.96
142. Fresno, Calif.	60,200	695,000	4,210,000	.....	4,905,000	.....	..	..	..	4,905,000	4,905,000	81.48
143. Portsmouth, Va.	59,900	5,178,700	835,000	3,150,000	9,163,700	950,712	30	..	70	8,212,988	5,730,256	95.66
145. Lakewood, Ohio.	59,500	3,518,000	4,483,870	179,500	8,181,370	1,141,961	99	..	1	7,039,409	6,875,950*	115.56
146. Shreveport, La.	59,500	2,045,500	2,221,000	2,435,000	6,701,500	327,789	8	92	..	6,373,711	3,938,711	66.19
147. Macon, Ga.	59,200	1,289,000	500,000	540,000	2,329,000	54,446	100	..	..	2,274,554	1,734,554	29.30
149. Pasadena, Calif.[33]	58,400	4,679,191	5,075,000	2,337,759	12,091,950	273,470	50	..	50	11,818,480	9,616,796	164.67
150. Niagara Falls, N. Y.	58,300	4,937,650	4,488,119	1,815,130	11,240,899	.....	..	..	..	11,240,899	9,425,769	161.67
151. Wichita Falls, Texas	58,026	2,720,000	1,770,000	943,000	5,433,000	282,561	20	40	40	5,150,439	4,321,907	74.48
152. Lancaster, Pa.	57,100	985,000	2,000,000	.....	2,985,000	251,013	..	100	..	2,733,987	2,733,987	47.88
158. Kalamazoo, Mich.	54,500	129,500	2,499,000	78,000	2,706,500	27,640	..	100	..	2,678,860	2,600,860	48.75
159. Atlantic City, N. J.	53,800	13,777,300	4,307,000	2,990,000	21,074,300	3,375,687	58	13	29	17,698,613	15,662,598	29.11

BONDED DEBT OF 214 CITIES AS AT JANUARY 1, 1927—*Continued*

City	Census July 1, 1926	General improvement bonds	Public school bonds	Public utility bonds	Total gross bonded debt	Sinking fund				Total net bonded debt	Net debt, excluding self-supporting	Per capita net debt excluding self-supporting
						Total	General improvement (per cent)	Public school (per cent)	Public utility (per cent)			
GROUP IV—*Continued*												
Population 50,000 to 100,000												
160. Oak Park, Ill.	53,500	$ 369,000	$1,024,000	$ 160,000	$1,553,000	.....	..	..	..	$1,553,000	$1,393,000*	$ 26.03
161. Kenosha, Wis.	52,700	324,000	2,379,000	345,000	3,048,000	.....	..	..	..	3,048,000	2,693,000*	51.10
163. Davenport, Iowa	52,469	1,617,300	1,208,000	.....	2,825,300	$132,454	30	70	..	2,692,846	2,692,846	51.32
164. Malden, Mass.	52,400	1,701,000	841,400	32,000	2,574,400	233,953	91	..	9	2,340,447	2,329,917	44.46
166. Cedar Rapids, Ia.	52,100	1,154,300	1,511,000	396,000	3,061,300	20,320	..	100	..	3,040,980	2,644,980	50.77
168. Woonsocket, R. I.	51,100	7,082,000	792,000	1,039,000	8,913,000	1,902,707	85	..	15	7,010,293	6,252,458*	122.35
170. New Castle, Pa.	50,700	912,000	1,715,000	.....	2,627,000	27,349	88	12	..	2,599,651	2,599,651	51.27
GROUP V												
Population 30,000 to 50,000												
171. Pontiac, Mich.	49,800	$1,180,500	$2,216,000	$1,212,500	$4,609,000	$416,454	1	99	..	$4,192,546	$2,980,046*	$59.84
175. Haverhill, Mass.	49,232	1,204,000	492,000	124,000	1,820,000	276,645	50	20	30	1,543,355	1,501,835	30.51
176. Bay City, Mich.	49,200	590,000	2,060,000	1,946,000	4,596,000	667,998	48	47	5	3,928,002	2,015,930	40.97
178. Elmira, N. Y.	49,000	1,672,000	624,900	1,140,000	3,436,900	.....	..	..	..	3,436,900	2,296,900*	46.78
182. Chelsea, Mass.	48,200	2,007,730	1,297,250	.....	3,304,980	555,554	67	33	..	2,749,426	2,749,426	57.04
183. Perth Amboy, N. J.	48,100	1,158,000	1,648,500	1,741,000	4,547,500	758,116	29	32	39	3,789,384	2,347,932	48.81
184. Pittsfield, Mass.	48,100	1,073,000	463,000	852,000	2,388,000	.....	..	..	..	2,388,000	1,536,000*	31.93
185. Lima, Ohio	47,700	4,055,304	1,152,202	1,093,300	6,300,806	401,895	100	..	..	5,898,911	4,805,611	100.74
188. East Chicago, Ind.[25]	47,300	1,015,365	.....	1,971,000	2,986,365	81,306	22	..	78	2,905,059	997,769*	21.10
190. New Rochelle, N. Y.	45,800	3,841,241	3,450,676	.....	7,291,917	308,106	100	..	..	6,983,811	6,983,811	152.48
193. Waco, Texas	44,800	2,056,500	1,249,700	809,000	4,115,200	800,888	45	19	36	3,314,312	3,314,312	73.98
194. Jamestown, N. Y.	44,300	1,320,518	1,340,000	1,159,500	3,820,018	47,130	100	..	..	3,772,888	2,660,518	60.06
195. Muskegon, Mich.	44,300	1,398,000	1,870,000	504,000	3,772,000	100,000	70	..	30	3,672,000	3,198,000	72.18
196. Fitchburg, Mass.	44,200	1,628,100	534,000	397,500	2,559,600	.....	..	..	..	2,559,600	2,162,100*	48.91
198. Brookline, Mass.	43,900	763,890	805,400	499,300	2,068,590	.....	..	..	..	2,068,590	1,569,290*	35.74
199. Durham, N. C.	43,900	4,527,625	824,109	3,743,666	9,095,400	652,972	100	..	..	8,442,428	8,442,428	192.31
202. Battle Creek, Mich.	43,500	1,067,500	795,000	.....	1,862,500	.....	..	..	..	1,862,500	1,862,500	42.81
205. Lorain, Ohio	43,100	1,815,500	1,663,725	664,000	4,143,225	496,401	79	2	19	3,646,824	2,977,158	69.07
207. Salem, Mass.	42,900	1,229,000	376,500	440,000	2,045,500	.....	..	..	..	2,045,500	1,605,500	37.42
208. Hamilton, Ohio	42,800	1,391,734	707,932	1,585,650	2,685,316	209,754	..	..	..	3,475,562	2,163,562	50.55
209. Springfield, Mo.	42,600	44,000	617,500	.....	661,500	56,069	16	84	..	605,431	605,431	14.21
210. Everett, Mass.	42,500	1,313,800	784,500	83,000	2,181,300	379,912	100	..	..	1,801,388	1,718,388	40.43
213. Dubuque, Iowa	41,600	1,337,913	1,316,000	365,000	3,018,913	53,943	..	21	79	2,964,970	2,642,613	63.52
219. Taunton, Mass.	39,800	1,258,300	699,000	1,417,500	3,374,800	878,621	2	4	94	2,496,179	1,895,916*	47.63
220. Superior, Wis.	39,671	843,675	1,322,000	.....	2,165,675	167,824	100	..	..	1,997,851	1,997,851	50.36
221. West New York, N. J.	39,197	2,604,270	1,791,500	.....	4,395,770	259,887	100	..	..	4,135,883	4,135,883	105.51
223. New Brunswick, N. J.	38,900	1,626,000	1,491,000	416,000	3,533,000	98,108	100	..	..	3,434,892	3,018,892	77.61
224. Phoenix, Ariz.	38,669	1,305,500	2,520,000	2,437,000	6,362,500	470,306	23	71	6	5,892,194	3,483,309	90 08
225. Lynchburg, Va.	38,493	2,472,232	1,086,534	1,753,000	5,311,766	1,334,207	62	..	38	3,977,559	2,724,559	70.78
226. Austin, Texas	38,200	929,000	1,068,000	1,064,000	3,061,000	87,519	38	62	..	2,973,481	2,973,481	77.83
228. Wilmington, N. C.	37,700	1,581,822	651,000	1,102,000	3,334,882	145,879	25	75	..	3,188,943	2,086,943	55.35
230. Ogden, Utah	37,600	1,758,000	968,000*	897,500	3,623,500	.....	..	..	..	3,623,500	3,623,500*	96.37
231. East Cleveland, Ohio	37,552	2,051,360	2,507,000	79,500	4,637,860	843,381	60	40	..	3,794,479	3,794,479	101.05
233. Waterloo, Iowa	36,900	837,679	1,458,500	325,000	2,621,179	60,000	100	..	..	2,561,179	2,236,179*	60.60
234. Hazleton, Pa.	36,800	1,541,500	1,301,500	.....	2,843,000	161,611	30	70	..	2,681,389	2,681,389	72.86

City	Census July 1, 1926	General improvement bonds	Public school bonds	Public utility bonds	Total gross bonded debt	Sinking fund				Total net bonded debt	Net debt, excluding self-supporting	Per capita net debt excluding self-supporting
						Total	General improvement (per cent)	Public school (per cent)	Public utility (per cent)			
GROUP V—*Continued*												
Population 30,000 to 50,000												
235. Meriden, Conn.	36,600	$ 610,000	$ 940,000	.....	$1,550,000	.....	..	..	..	$1,550,000	$1,550,000	$ 42.35
236. Petersburg, Va.	36,400	2,959,000	800,000	$ 500,000	4,259,000	$1,155,826	..	..	..	3,103,174	2,603,174	71.52
237. Colorado Springs, Colo.	36,000	854,000	1,203,000	3,146,000	5,203,000	.....	..	..	..	5,203,000	2,057 000	57.14
238. Orange, N. J.	35,800	2,080,000	1,642,000	425,000	4,147,000	824,528	46	27	27	3,322,472	1,117,931	87.09
239. Poughkeepsie, N. Y.	35,800	1,850,247	808,100	916.000	3,574,347	86,514	95	5	..	3,487.833	2,571.833	71.83
241. Auburn, N. Y.	35,677	641,638	100,000	257,000	998.638	43,367	..	..	100	955.270	741,637	20.78
242. Amsterdam, N. Y.	35,600	381,000	1,484,250	301,000	2,166,250	170,699	14	7	79	1,995.551	1.829.269	51.38
243. Lewiston, Me.	35,500	833,000	125,000	439,000	1,397,000	225,000	100	..	..	1,172,000	733.000	20.64
244. Norristown, Pa.[25]	35,300	306,500	.....	.....	306,500	55,450	100	..	..	251,050	251,050	7.11
246. Clifton, N. J.	34,742	1,179,600	1,690,400	1,382,000	4.252,000	124,565	40	60	..	4,127,435	2,745,000	79.02
247. Warren, Ohio	34,679	807.037	2,573,402	1,191,450	4,571,889	305,515	65	35	..	4,266.374	3,074,924	88.66
248. Moline, Ill.	34,500	21,500	211,000	60,000	292,500	737	100	..	..	291,763	231,763	6.72
249. Cranston, R. I.	34,471	1,021,000	821,500	.....	1,833,500	336,746	51	49	..	1,496,754	1,496,754	43.42
253. Cumberland, Md.	33,741	1,145,000	1,875,000*	2,219,900	5,239,900	498,895	38	..	62	4,741,005	2,829,156*	83.84
254. Revere, Mass.	33,261	935,798	1,016,570	165,225	2,117,593	.....	..	..	..	2,117,593	1,952.368*	58.70
256. Irvington, N. J.	33,186	1,346,383	2,391,150	.....	3,737,533	316,777	82	18	..	3,420,757	3,420,757	133.08
257. Watertown, N. Y.	33,100	825,935	725,500	1,253,000	2,804,435	139,568	44	37	19	2,664,867	1,438,052	43.45
258. Montclair, N. J.	32,922	2,443,210	4,928,500	2,370,000	9,741,710	777,801	16	80	4	8,963,909	6,627,523	201.30
260. Muskogee, Okla.	32,500	1,704,154	1,255,000	884,000	3,843,154	1,824,402	30	32	38	2,018,752	1,815,652*	55.86
262. Alameda, Calif.	31,876	290,948	616,459	125,243	1,032,650	.....	..	..	..	907,406	907,406	28.47
264. Plainfield, N. J.	31,748	1,905,000	1,374,500	.....	3,279,500	173,445	63	37	..	3,106,055	3,106,055	97.83
269. Kearny, N. J.	31,291	1,824,000	1,736,500	702,000	4,262,500	829,500	60	37	3	3,433,000	2,759.880	88.20
271. Richmond, Ind.	30,495	191,000	727,800	.....	918,800	7,638	100	..	..	911,162	911,162	29.88
274. Bloomington, Ill.	30,421	220,000	120,000	149,000	489,000	161,006	19	..	81	327.994	308,750	10.15
275. Clarksburg, W. Va.[25]	30,402	377,300	.....	391,900	769,200	81,861	94	..	6	687,339	300,314	9.88
279. Rome, N. Y.	30,328	308,167	798,000	618,000	1,724,167	176,702	100	..	..	1,547,464	1,324,464	43.67
280. Sioux Falls, S. D.	30,127	1,168,000	1,382,000	436,000	2,896,000	743,395	25	55	20	2,242,605	1,958,376	65.00
CANADIAN CITIES												
1. Montreal, Que.[34]	942,875	$94,769,036	$30,199,830	$31,464,445	$156,433,311	$15,543,554	82	18	..	$140,889,757	$109,425,312	$116.06
2. Toronto, Ont.[35]	556,691	44,705,955	23,466,047	87,528,979	155,700,981	24,362,469	43	16	41	131,338,512	53,844,713	96.72
3. Winnipeg, Man.[36]	197,125	9,968.392	9,025,000	26,874.537	45,867,929	12,065,930	34	19	47	33,801,999	12,593,962	63.88
4. Vancouver, B. C.[37]	128,366	20,993,924	4,806,900	6,499,351	32,300,175	8,691,684	69	12	19	23,608,491	18,762,282	146.16
5. Quebec, Que.[25]	124,341	13,213,436	3,922,500*	4,910,750	22,046,686	1,458,246	65	26	9	20,588.240	20,588,240*	165.57
6. Hamilton, Ont.[38]	122,495	10,369,802	4,353,706	6,162,617	20,886,125	5,034,523	50	14	36	15,851,602	11.496,440	93.85
7. Ottawa, Ont.[39]	118,697	9,533,776	3,970,319	4,943,158	18,447,254	4,392,180	52	19	29	14.055.074	10.398,806	87.61
8. Calgary, Alb.[40]	69,000	12,158,533	2,643,250	8,423,012	23,224,795	6,724,548	57	..	43	16,500.247	10.984.281	159.19
9. Edmonton, Alb.[41]	65,378	18,968,254	3,940,217	11,912,596	34,821,066	8,681,093	37	4	59	26,139.973	19,363.211	296.17
10. London, Ont.[42]	64,274	4,808,394	2,114,704	3,841.229	10,764,327	1,845,358	36	24	40	8,918.969	5.820.114	90.55
12. Windsor, Ont.[43]	56,433	6,251,106	4,198.436	1,901,743	12,351,285	124,407	40	60	..	12,226,878	8,909.129	157.87
13. St. John, N. B.[44]	55,000	2,221,228	1,655,500	5,454,102	9,330,830	2,695,942	91	9	..	6,634,888	3,564,911	64.82
14. Regina, Sask.[45]	40,000	6,563,449	1,634,650	5,078,480	13,276,580	4,397,046	61	10	29	8.879,534	5,054,595	126.36
15. So. Vancouver, B. C.	40,000	5,389,942	1,056,644	1,013,050	7,459,636	960,834	71	14	15	6,498,802	6,403,357	160.08
16. Victoria, B. C.	40,000	10,276,232	1,354,949	4,081,732	15,712,913	2,363,893	48	27	25	13,349,020	9,851,012	246.28
19. Saskatoon, Sask.[46]	30,000	4,090,843	1,885,423	3,332,339	9,308,605	2,698.515	56	7	37	6,610,090	4,273,273	142.44

NOTES. The cities are arranged in order of population, according to the 1926 (July 1) estimates by the Bureau of Census, with exceptions noted by that Bureau. Population of Canadian cities is as estimated at January 1, 1926. Missing numbers are of cities not furnishing data.

* Estimated.

[1] *New York City.* Debt includes corporate stock notes,—short term notes issued in advance of bonds; general bonds include $12,319,083 for libraries; utility bonds, in addition to water, include rapid transit, $354,512,985. and docks and ferries, $158,462,760; sinking funds are not separated because there are seven sinking funds, some for several purposes, and analyzed with difficulty.

[2] *Chicago.* Does not include county or forest preserve district (county) bonds, $25,492,000. Ninety-one per cent of the taxable values of the county are within the city of Chicago.

[3] *Philadelphia.* Includes city and county of Philadelphia; general and utility debt not separated.

[4] *Detroit.* Utility bonds include street railway, $23,258,000, and lighting, $8,727,000; in addition to the bonded debt there is a street railway purchase contract for $12,580,000.

[5] *Los Angeles.* Census is local estimate; general bonds include flood control (county), $13,310,000; utility bonds include light and power, $35,125,000, and harbor, $20,969,000; school bonds are issued by the county; school sinking fund includes flood control.

[6] *Cleveland.* Utility bonds include light and power, $7,770,000.

[7] *Baltimore.* General bonds and sinking fund include school, dock, harbor and conduit.

[8] *Boston.* Utility bonds include rapid transit, $46,729,700; gross debt does not include county, $1,531,500, with sinking fund $538,182, which is paid by Boston.

[9] *San Francisco.* General bonds include 1915 Exposition, $2,600,000; utility bonds include street railway, $3,493,000.

[10] *Buffalo.* Data as at May 1, 1927.

[11] *Minneapolis.* General bonds include net special assessment bonds, $3,194,098; utility bonds include light and power, $50,000, and market, $25,000; sinking funds not separated by purposes.

[12] *New Orleans.* No sinking fund, bond maturities being pre-arranged for retirement in series from tax levies; debt reported does not include Orleans levee district, co-extensive with the city of New Orleans.

[13] *Seattle.* Utility bonds include light and power, $20,185,000, and street railway, $12,742,500.

[14] *Cincinnati.* Utility bonds include rapid transit, $6,100,000, and Cincinnati Southern Railway, $21,832,000; rental revenues of the city from the latter yield $474,531 to pay interest on $10,545,000 general debt.

[15] *Indianapolis.* General bonds include park district, $3,049,000, and sanitary district, $3,696,000.

[16] *Louisville.* The sinking fund owns also the entire capital stock of the Louisville Water Company, worth at least $25,000,000.

[17] *Columbus.* Utility bonds include light and power, $1,890,000.

[18] *Portland.* General bonds include docks, and city's portion (94.4 per cent) of port, $3,897,776; school bonds are 97.68 per cent of the total, based on the city's portion of school district assessed valuation; utility bonds include golf, $90,000; city's share (92.14 per cent) of county debt, $6,058,205, largely for city highways and bridges, is not included.

[19] *Oakland.* Utility bonds include city's portion (65 per cent) of water district, and harbor, $3,374,717.

[20] *Omaha.* Utility bonds include gas, $4,500,000.

[21] *Richmond.* Utility bonds include light and power, $300,000, and gas, $3,342,550.

[22] *Norfolk.* Utility bonds include dock and terminal, $6,423,948.

[23] *Nashville.* Utility bonds include light and power, $333,000.

[24] *Jacksonville.* Utility bonds include light and power, $650,000.

[25] *Fall River, Saginaw, East Chicago, Norristown, Clarksburg, Quebec.* School debt not reported.

[26] *Wilmington.* Utility bonds include harbor, $2,300,000; school bonds include $235,000 which are a liability of the state.

[27] *New Bedford.* Utility bonds include cemeteries and wharf, $57,000.

[28] *Spokane.* Utility bonds include crematory plant, $70,000.

[29] *Tacoma.* Utility bonds include light and power, $4,135,000, and street railway, $348,000.

[30] *Long Beach.* Utility bonds include gas, $3,000,000.

[31] *Lansing.* Utility bonds include light and power, $3,826,200, of which $751,200 are first mortgage bonds assumed when the city purchased the utility.

[32] *Holyoke.* Utility bonds include gas and electric, $1,188,000, and Holyoke and Western Railroad, $183,000; sinking fund includes railroad stock at par, $226,500.

[33] *Pasadena.* Utility bonds include light and power, $944,550.

[34] *Montreal.* School debt includes Roman Catholic and Protestant school boards; general sinking fund includes school boards, administered by city treasurer; debt of metropolitan commission, to which city contributes, not included.

[35] *Toronto.* Utility bonds include light and power, $23,304,471, and street railway, $40,748,567.

[36] *Winnipeg.* Utility bonds include light and power, $16,427,000, steam heating, $1,000,000, and housing, $2,650,000.

[37] *Vancouver.* The Greater Vancouver water district pays debt service on $3,728,970 of the water bonds reported.

[38] *Hamilton.* Utility bonds include light and power, $2,525,975.

[39] *Ottawa.* Utility bonds include light, $963,215.

[40] *Calgary.* Utility bonds include light and power, $2,619,630, and street railway, $2,545,174.

[41] *Edmonton.* Utility bonds include light and power, $3,569,283, street railway, $3,055,080, and telephone, $2,319,075.

[42] *London.* Data are as at January 1, 1926. Utility bonds include light and power, $1,355,409, and electric railway, $1,246,329.

[43] *Windsor.* General bonds include housing, $1,416,006; utility bonds include light and power. $1,011,687.

[44] *St. John.* Utility bonds include light and power, $660,846, harbor and wharves, $1,467,165, and markets, $70,000.

[45] *Regina.* Utility bonds include light and power, $1,833,719, and street railway, $170,918.

[46] *Saskatoon.* Utility bonds include light and power, $1,830,947, and street railway, $894,036.

BOOKS AND PUBLICATIONS

DIE DEUTSCHEN LANDKREISE. Herausgegeben von Dr. Constantin and Erwin Stein. Deutscher Kommunalverlag G. m. b. H, Berlin-Friedenau: 1926, 2 vols. 1118 and 1056 pp. resp.

This two volume work on German rural counties fills a great gap in the material available about German government. The editors are to be congratulated upon this exhaustive study. As might be expected, in dealing with a subject so highly technical as the one here presented, the encyclopedic form was chosen for presenting it. Most of the thirty-seven authors who have contributed to this study are practical administrators, the majority holding the office of *Landrat*, the chief executive official of the county or *Kreis*. Their papers on all phases of local government are contained in the first volume, which deals with a great variety of topics concerning rural county government and organization, finances, farm improvement and other agricultural and economic activities, transportation including roads, housing and homesteading, social work, education and police.

The editor warns us in his preface that the contributors are expressing their own opinions, which may therefore be found in particulars in conflict with one another, as well as at variance with the established policy of the *Landkreistag*. This latter is a national association of all the rural counties. Its director is Dr. Constantin, the editor of these volumes. Its history, aims and organization are set forth in the second volume, which contains for the most part documentary material, including pictures of the leading officers of the organization. There are also some valuable statistics on rural counties,—covering population, area, officialdom, highways, ameliorations, banks, elections, together with an analysis of the representation of township and rural districts, and finally taxation. Its usefulness as a reference work is greatly enhanced by a carefully prepared and extensive index.

It will have been observed that we are translating the German *Kreis* as "county." We feel justified in doing so by the fact that the two are analogous units in governmental organization. The well-known fact that they differ radically in their organization cannot affect this analogy when we recall that counties in the United States differ radically from each other also.

The German practice of combining administrative centralization with legislative decentralization has been heartily commended by a number of the most authoritative American writers on politics. It has proved effective to have the central authorities enforce whatever laws they enact, and to let the local authorities frame legislation regarding local matters. A strong desire for local self-government has arisen on account of this division. Moreover, as Dr. Schöne emphasizes in his treatment of the constitutional and administrative system of the counties, the German rural county owes its peculiar virility both in policies and administration to the *connection of local and central governmental functions*. Goodnow and others assert that this has been due to Prussian centralization of administration as against English decentralization. Whether this can be maintained in face of the historical facts as here presented, particularly in the papers of von Wolff and von Gagern, seems doubtful. It appears, on the contrary, that the German county organization passed through a comparatively short period of centralization, varying from thirty to a hundred years (between about 1770 and 1870) in the different States. Previous to this period it seems to have been semi-feudal in character, much like the English county. The executive head, called *Landrat*, was appointed by the king upon recommendation of the large agricultural proprietors from among their midst. In most cases he seems to have received no salary. This temporary centralization was due partly to the problems which Prussia encountered in the administration of her new territories, and partly to the influence of French law during the Napoleonic era. But the county soon regained its traditional share in government, as a federation of communes and townships, with its own corporate sovereignty and its status as the smallest administrative unit.

This "living organism" has remained structurally unchanged in its essentials under the German Republic. But how is it affected politically by the new form of government? The space available for this discussion does not

allow us to go into details, but even a summary may prove suggestive. As in the German Commonwealth at large, we find that the emphasis has been somewhat shifted. The representative assembly of the county, formerly elected in accordance with a suffrage based on property, has now become democratic and represents the whole people of the county. This assembly (in Prussia called *Kreistag* analogous to *Reichstag*) has gained ground as against the permanent administrative official, who is called *Landrat* (county councillor), and as against the county committee (in Prussia called *Kreisausschuss*) which is an executive board, consisting of the councillor as chairman and six members elected by the assembly. The assembly is, according to a recent decision of the Superior Administrative Court, the sovereign power in the county, and an enumeration of its powers and rights is therefore not possible. Custom has, however, developed a distinct sphere of action for it, comprising mainly constitutional questions, finances, and buildings.

Thus we see that the county is in itself a miniature unicameral republic, the committee occupying the same position towards the assembly that the English cabinet holds in relation to the House of Commons, except that its chairman is appointed by the central administrative authorities. A wedge, however, has been driven into this official relation with the central authorities by granting the assembly the right to suggest candidates for this position. Even though the central authorities are not bound to heed such suggestions, it is possible that they will do so increasingly as the parties in the central legislature become exposed to local pressure. Be that as it may the present situation clearly endows the position of the councillor with a double function. It remains to be seen how long he will be able to manage "serving two masters."

What has been said clearly shows, I hope, that the German county has remained distinctly a "corporation"; in fact, its corporate character has been strengthened. Just how powerful an influence it may become in German politics, it is still difficult to foresee. At any rate the executive committee of the local assembly is in charge of all local appointments. These include not only officials and employees dealing with county matters, in the strict sense of the term, but officials and employees who handle the administration of central governmental functions delegated to the county as well. There are several times more communal than state officials, eighteen thousand in all. For all these positions examinations are prerequisite. Still an assembly which thus, through its executive committee, controls local patronage, has at least some possibilities. In addition to these important functions the committee has to act as the representative of the central administrative authorities, first, in supervising the municipalities and rural communes in the execution of the functions delegated to them by the central authorities, secondly, in police matters, and thirdly, as administrative court. There are other minor functions, but the judicial function of a body so distinctly political is another aspect of county politics which calls for "eternal vigilance," now that popular government with party machines and all the rest is getting established in Germany.

The administrative system has grown up in accordance with this peculiar blending of local with central functions. We find central and local officials and employees. Unfortunately, no paper in these volumes here reviewed attempts to give a general outline of the administrative organization in German rural counties, although a description of it in one particular county is given. It will give an idea of the extent of their activities to know that Prussian counties spent 451,818,599 gold marks (over $112,000,000) during 1924, which is about twice what they spent in 1914. Most of the increase is due to welfare work, delegated to the county by the higher authorities. This, of course, is largely the aftermath of the World War.

Such, then, is the structure of German rural county government as it exists today, essentially similar in all states except Baden and in the three city states (Bremen, Lubeck and Hamburg).

All the contributors to the present volume seem to agree that Germany is particularly fortunate in having this virile system of government which is likely to preserve those moral values which depend upon a wholesome relation to home and tradition. The future of the rural county as a successful form of corporate local government will depend upon the maintenance of that public spirit of the German civil service. "If the labors of county administration are to bear fruit, it needs not so much personnel as personalities, firm reliable characters, devoted to the service of the commonweal," says one of the collaborators of this work. These volumes certainly represent a good effort in such a direction.

Carl Joachim Friedrich.
Harvard University.

FINAL REPORT OF THE PENNSYLVANIA TAX COMMISSION TO THE GENERAL ASSEMBLY. Harrisburg, 1927. Pp. 131.

The Pennsylvania Tax Commission was originally created by the legislature of 1923. In submitting its report to the legislature of 1925, the commission requested that it be renewed, since insufficient time and an inadequate appropriation had prevented a thorough survey of the taxation burden in Pennsylvania. The 1925 legislature accordingly gave the commission two more years to study the situation. While the members served without compensation, the commission during the entire period of its existence had an appropriation allowance of $40,000. Two members of the commission were appointed by the governor; two by the president pro tempore of the senate; three by the speaker of the house of representatives. This final report represents, therefore, the conclusions of seven citizens, who, aided by statisticians and expert counsel, brought under close scrutiny over a period of three years the tax problems of the state.

Since the first report included an account of the present tax system of Pennsylvania, the final report does not repeat this information, except to call attention to certain changes, relatively minor, recommended by the commission and made effective by the legislature of 1925.

The commission believes that Pennsylvania can afford to inaugurate a pay-as-you-go system on everything except highways. It condemns the bond proposals totalling $273,000,000 now pending, except the $50,000,000 highway bond amendment. In order to put this plan in operation, the commission recommends that provision be made for a permanent fund for capital outlay. Because of the comparative stability of the returns from the inheritance tax, and since this tax consists in some measure of withdrawals from the capital of an estate, the commission suggests that the proceeds of all inheritance taxes should be segregated as a constant fund for capital investments by the state.

Among the recommendations for the immediate revision of the fiscal system of Pennsylvania, those which seem of special interest and consequence are the creation of a permanent state tax commission, the centralization of assessment and collection of local taxes in the county government, and state supervision of local bond issues and sinking funds. The commission recommends that the permanent state tax commission should be entrusted with the assessment and collection of all inheritance taxes and the assessment and collection of mercantile licenses. These taxes are at present locally collected at very great expense. The permanent commission should also be vested with the responsibility of supervising the four-mills personal property tax for county purposes, with the duty of determining the true value of realty per teacher (in accordance with which school districts fall within preferential groups created by the legislation of 1923), and with the duty of giving continuous study to the subject of taxation. The commission condemns in unequivocal language the evils in the present system of assessment and collection of local taxes. The commission recommends centralized county assessment of realty by a board of county assessors appointed by the county commissioners; and centralized collection of all local taxes by the county treasurers, except in cities, where the city and school taxes are to be collected as at present. Because of present misguided practices of municipalities in increasing indebtedness, the commission would require municipal districts, except first and second class cities, to submit the proceedings relating to the increase of indebtedness to the Bureau of Municipalities. The bureau would pass upon the legality of the proceedings, but it would not be given authority to pass upon the purpose of the loan nor its amount, except to ascertain that the loan would fall within the constitutional limit on borrowing power. The bureau would also investigate sinking funds and would see that municipalities were levying sufficient taxes to meet interest and sinking fund requirements.

While these constructive suggestions of the commission are in the opinion of the reviewer very commendable, he cannot voice the same sentiment of approval with other portions of the report. Everyone recognizes that the fundamental inequity in the Pennsylvania system of taxation is the exemption from corporation taxes enjoyed by manufacturing and publishing corporations. Page 28 and page 124 of the report furnish very convincing proof on this point. The commission admits the existence of this gross inequity. The legislature in creating the commission instructed it to pay particular attention to "the best methods of equitably and effectually reaching all properties which should be subjected to taxation." But when we come to the conclusions of the commission on removing the inequalities in the existing system of corpora-

tion taxes, we are confronted with this statement: "As the revenues at present are sufficient to meet the existing needs of the state and probably will be sufficient to meet any reasonable increase in those needs in the near future, regard having been had to suitable economies, there seems to be no present necessity to recommend any change in the existing system of taxation." The commission did recommend several alternative methods of taxing corporations which would eliminate present discriminations, but these were only to be considered in the distant future, when the revenue needs became acute. In striking contrast with the above is the vigorous recommendation of the commission urging the immediate partial repeal of the tax exemption now enjoyed by property used for religious, charitable and educational purposes.

Further evidence of the timidity and extreme conservatism of the commission is found in the fact that the members of the commission were unwilling to go on record in favor of a progressive personal income tax, although they did suggest that ultimately it might be desirable to adopt a flat-rate levy on business incomes. The commission also was unwilling to endorse the idea of a progressive inheritance tax with a two-fold graduation of rates and exemptions according to the amounts of the legacies and to the degree of the relationship of the legatees. Professor Marion McKay, apparently the only member with liberal views, issued an independent statement placing himself on record in favor of these reforms.

MARTIN L. FAUST.

INHERITANCE TAX ANALYSIS. By California Taxation Improvement Association, Los Angeles, California, Roland A. Vandegrift, M.A., Research Director, 1927. Pp. 28.

This study presents the summarized results of two years' analysis, conducted by the California Improvement Association, of the operation, incidence and effect of the California inheritance tax.

It appears conclusive to the Association that the California inheritance tax reacts in a way detrimental to the best interests of the state, because it has operated and is operating "as a decided deterrent to securing desirable citizens and to keeping non-resident millions of dollars worth of property which would, if it were not for the tax, become part of the assessed value of California subject both to the annual local taxes and to a moderate death tax."

In order to make an exhaustive study of the whole problem, the Association secured a complete summary transcript from the records in the state inheritance tax department at Sacramento of all inheritance tax cases closed for the fiscal years 1924–25 and 1925–26. These records, together with other data and all general information available, were carefully analyzed and the results charted graphically for comparative purposes. These charts—thirty-five in number—illustrate the shrinkage of California estates caused by death dues, the amount of the inheritance taxes collected, the advantages of community property in lessening California inheritance taxes, and the California inheritance tax rates compared with other states.

The significant thing about the inheritance tax of California is the heavy collection from large estates. On one estate, for example, the analysis shows that the shrinkage was over five millions of dollars, or 29 per cent of the estate as appraised. Slightly over 18 per cent of the estate, however, went to the federal estate tax, while a little more than 8 per cent went to the California inheritance tax. The shrinkage on the smaller estates—those under $500,000—seems considerably less in comparison, ranging approximately from 2 per cent to 10 per cent of the estates as appraised. By reason of the 1926 modifications of the federal estate tax law, there has resulted a considerable reduction in the amount of the federal tax, so that the situation described by these charts has been materially benefited. The charts contained in this Analysis were drawn when the higher rates were still effective. While the California rates will apply to the amount saved from the federal tax, nevertheless, the combined federal and state tax will be considerably reduced.

To anyone conversant with modern tendencies in inheritance taxation, the California system of inheritance taxation as revealed by the charts would seem progressive and equitable. It is very evident from the recommendations that the Association has succumbed to the "laissez-faire" attitude on the subject of inheritance taxation. The main concern of the Association, however, is that in comparison with other states, the California inheritance taxes on large estates are inordinately high. To the Association the desirable citizens are the wealthy citizens, and at present, according to their statement, "Califor-

nia suffers from a tax wall which keeps out desirable citizens and wealth."

In conclusion, the Association recommends "an ideal solution." This would be "to give California the most favorable death dues of any state in the Union and entirely eliminate the present tax wall against large and even moderate estates." To accomplish this, the Association recommends in place of the present inheritance tax the substitution of an estate tax, taking just 80 per cent of the federal estate tax and exempting intangible personal property of non-resident decedents and preserving all present community property exemptions. The Association adduces twelve reasons in support of the proposal. It would give California a tax on inheritances which would be as low as any state in the Union, because, if a state does not collect 80 per cent of the federal estate tax, the federal government takes it. It is also claimed in behalf of this recommendation, that it "would allow the some $2,000,000,000 of wealth possessed by non-citizen residents to become naturalized, as it were, in California if the owners so desired." This would materially increase the tax base for local taxes. The final argument in support of the proposal is a fitting conclusion to this somewhat questionable analysis: "The advertising value of such an estate tax would be of incalculable worth in the development of the state. Without necessity of estimation, California could say that no state had a lower burden of death dues."

MARTIN L. FAUST.

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Publications of the Finance Statistics Branch of the Dominion Bureau of Statistics, Ottawa, Canada

Financial Statistics of Provincial Governments in Canada, 1923–1924. Pp. 105.

This document is a résumé and analysis of provincial government finance. The data are outlined under four main headings: Receipts, Expenditures, Assets and Liabilities. Each table of receipts and expenditures is preceded by notes explanatory not only of the tables themselves but also making brief comparisons of the principal increases or decreases. Total ordinary receipts for all provinces in 1923 amounted to $117,738,244 and in 1924 to $127,896,047. Total ordinary expenditures for all provinces in 1923 were $132,671,095 and in 1924 they amounted to $135,671,095. Public works, education, hospitals, pensions, and interest payments account in the main for the increase since 1920 of governmental expenditures. Licenses and permits, corporation taxes, and succession duties have for the most part furnished the increased revenues during the same period. The total interest payments of the provinces in 1924 were $35,115,364, an increase over 1920 of $20,523,906. The total liabilities of all provinces combined, amounted to $739,680,608 in 1923 and $832,013,500 in 1924.

Municipal Statistics, 1919–23. Pp. 19.

This report shows, first, the assessment valuations of municipalities by provinces for each of the years of 1919 to 1923 for taxable property (land and buildings separated where possible), personal property, income and other taxable valuations and also the value of exempted property. The second section of the report gives the assessment valuations of the various classes of municipalities (such as cities, towns, villages, rural municipalities, districts, etc.) as erected and controlled by the provinces wherein they are situated. The information has been compiled from the reports issued from year to year by the departments and officials in each province responsible for the control of municipal affairs. Where fluctuations occurred in valuations, the Provincial authorities were consulted for possible reasons, and these are given in the introduction to the statistical tables.

Summing up for all provinces and taking all classes of municipalities together, the total taxable land valuations increased from 1919 to 1921, and decreased in 1922 and in 1923. The net increase, however, between 1919 and 1923 was $508,499,516. There was a steady increase in the taxable value of buildings throughout for each year, the net increase for 1923 over 1919 being $424,278,365. Personal property valuations increased each year with the exception of 1921, the net increase for 1923 over 1919 being $11,709,518. The taxable income valuation increased each year excepting in 1921 and 1923, the net increase being $46,371,893. The value of other taxable property showed increases for each year except 1923, the net increase between 1923 and 1919 amounting to $94,843,979. The value of exempted property increased each year; in 1919 it was $811,935,964 and in 1923 it was $1,230,862,366.

Municipal Statistics, 1922. Pp. 81.

This report presents the statistics for 1922 of towns in Canada having a population of 1,000 to

5,000. Schedules were sent to the offices of 374 municipalities and returns were received from and compiled for 257. The returns for 32 towns were incomplete.

Following are some of the points revealed by the detailed tables when brought under general review: The total assessed value of taxable property in the 257 towns reporting for 1922 was $339,121,647 with a per capita value of $614. When brought under review by provinces, the highest per capita value of taxable property in the towns was $756 in Prince Edward Island; the lowest was $364 in Nova Scotia. In connection with receipts, "compulsory taxation," consisting of taxation for general purposes, arrears, school taxes, poll tax, income tax and other special taxation, showed a total for the 257 towns in 1922 of $10,933,499, representing a per capita revenue of $19.83. Taking the provinces separately, taxation receipts for the towns dealt with showed per capita revenues respectively of $9.68 in Prince Edward Island, $12.42 in Nova Scotia, $14.89 in New Brunswick, $9.73 in Quebec, $24.04 in Ontario, $26.05 in Manitoba, $36.60 in Saskatchewan, $25.80 in Alberta, $20.56 in British Columbia and $27.09 in Yukon. The total ordinary receipts of the towns showed a per capita ordinary revenue $30.66 and $24.43 for extraordinary revenue. A study of the expenditure statements shows per capita ordinary expenditures of $35.29 and an extraordinary expenditure of $18.93. The total assets of the towns for 1922 amounted to $84,545,833 or $153.31 per capita. The liabilities of the towns for 1922 amounted to $61,264,813 or a per capita indebtedness of $111.10.

Statement of Civil Service Personnel and Salaries in the Month of January, 1912–24.

Statistics of the Civil Service of Canada. Numbers Employed and Expenditures on Salaries by Departments. Fiscal year ended, March 31, 1925.

In 1924 the Dominion Bureau of Statistics, under the instruction of the Prime Minister, undertook a statistical investigation of the number of employees of the Dominion Government and the expenditure on salaries from year to year during the period 1912–24. The first report contains the results of this investigation. It was decided to maintain this record on a monthly basis from the beginning of the ensuing fiscal year, and to present the results in an annual report. The second report listed is the first of these annual reports. The statements have been prepared with a view to comparability as far as possible between Departments and from year to year. Throughout the tables in general, there are frequent increases or decreases shown in numbers of employees and expenditures on salaries. In order to assist in a clear understanding of the tables, comparative notes for each Department, explaining any abnormal conditions of increase or decrease, are included.

MARTIN L. FAUST.

REPORT AND RECOMMENDATIONS OF THE METROPOLITAN STREET TRAFFIC SURVEY (Chicago). By Miller McClintock. Published by the Chicago Association of Commerce, 1926.

This thorough study of Chicago's traffic problem is confined wisely to the problem as presented by the existing street layout. It stays on the ground and in the present as much as possible, instead of going into the enticing fields of regional planning and forecasting.

The report shows that the work was carefully planned and apparently thoroughly done in most parts, particularly those which are essential. The recommendations center chiefly around the establishment and maintenance of a permanent traffic commission composed of city, county and park district officials with the general task of supervising traffic control, the specific immediate task of unifying and coördinating the diverse methods now used in the metropolitan area by adopting a uniform code and then keeping that code up to date by continuous study of traffic conditions and making modifications as experience warrants. To facilitate this work a draft code is included in the report as an appendix.

The report emphasizes the fact that the next great improvement in traffic regulation must come through pedestrian control because no driver can change the direction and speed of his car as fast as a "jaywalker" can change his mind, but it also recognizes that this improvement must come through patient, painstaking education much more than by compulsion or penalties. Parking receives short shrift as a custom of horse and buggy days, which is now almost intolerable in heavy traffic districts.

The need for continuous study of traffic methods is well illustrated by the impending obsolescence of the three light system of traffic signals—red, green and amber—which is recommended with recognition of its weakness. This weakness

was stated aptly by a New York traffic officer as, "Red means stop, Green means go, but Amber means everybody go faster." The New York police department has practically perfected, since this report was published, an ingenious signal which eliminates the amber light entirely and gives the necessary protected interval for pedestrians to cross by overlapping the red lights and thereby holding all vehicular traffic stationary.

The courts have apparently been the weakest link in the Chicago control system. When four out of five persons brought before the automobile court for minor offenses escape punishment entirely and when three out of four in serious cases have been escaping entirely in the district police courts, then prohibition need not be blamed for all of the disrespect for law which is characteristic of Chicago.

The report is quite sound in its recommendation that traffic officers should be thoroughly schooled, both in traffic regulation and in court procedure before they are put on duty, and many of the other recommendations in regard to the police are good, but there is throughout a tendency to subordinate the other and really more essential functions of the police to their duty of controlling traffic. This is perhaps natural in a report of this nature, but not desirable or sound. It would be a sorry police department which made a corps d'élite of its traffic squad at the expense of crime prevention and detection.

GEORGE H. MCCAFFREY.

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Some City Reports

City of Miami. Report of the City Manager to the City Commission Covering a Period of Five Years, Dated July 1, 1926.

Here is a report of 173 pages wherein, according to the editor's preface, "an effort has been made to answer under one cover the myriad of mail requests for all kinds of information with regard to the manager plan and the operation of Miami municipally."

There is little doubt but what this specification was met, but in doing so unquestionably the effectiveness of the work was greatly diminshed. It contains some data of no use or interest to anyone outside of Miami, and inasmuch as some of the activities reported upon were five years old, no doubt, it was slightly stale for local consumption. For a strictly municipal report it contains too much "booster" material—each have a place, but not together.

It must be said in all sincerity, however, here is a report that will at once arrest the eye for it is neatly and attractively prepared and contains an abundance of fairly well chosen maps, pictures and charts. Its chief defect is its length. For every municipal report as good there are a great many of less merit.

Pontiac, Michigan. Third Annual Report of the City Manager, Clifford W. Ham. 1926. Pp. 83.

In general this report is of the same high order as the two previous reports issued by Mr. Ham. In one respect at least it falls under the other two, in that it is larger, due to increase in size to 7″ x 10″ from 6″ x 9″, the size of the previous issues and what has been generally accepted as a standard for such reports. Standardization in report writing can be easily overemphasized but it would seem a big advance if a general agreement could be reached regarding the size, if for no other reason than filing.

In number of pages it follows closely the previous issues, containing in all 83 pages, twenty of which are taken up by the comptroller's statement. The whole report would be helped by printing the comptroller's statement as a supplement.

In all there are nineteen pictures and five charts,—far too few for such a report. There are 36 pages unbroken by chart or picture, and while the reading material is as interesting as such material can be, yet a great deal of it could have been much more effectively told by charts and pictures. For example the health report takes up seven unbroken pages and one must be especially interested in that activity to wade through that much solid reading to search out the significant facts.

The four major departments claim the following pages: engineering, 7; health, 7; fire, 2; and police, 1½. As a result of so little space allotted to police work, one obtains no significant data whatever about the work of this very important department. This fault, however, is no exception for it is common in practically all municipal reports.

A feature worthy of special commendation are the summaries preceding the body of the report in which a general résumé of major activities is given and accomplishments are set in parallel columns with the corresponding

recommendations made by the City Plan Commission in a report issued in 1921.

It is attractive and well edited, and its few faults are common to most municipal reports.

Fort Worth, Texas. Annual Report of the First Year of Council-Manager Government, 1925–26. Pp. 49. O. E. Carr, City Manager.

This report for the year ending September 30, 1926, entitled "A Story of the Progress of Fort Worth," is carefully prepared, neatly bound, quite well illustrated, and all complete on a total of 49 interesting pages It contains a total of eighteen pictures denoting progress and accomplishment. They all help to tell the story but their effectiveness would have been increased had they been better distributed through the reading material. Three double-page maps are included showing the location of seven and one-half miles of streets paved, six miles of storm sewers, and fifty-one and one-half miles of water main, all of which were constructed during the period covered by the report. These maps are well prepared and present the data more clearly than would 50 pages of ordinary reading and statistical material.

An attempt was made to show "Where the Tax Dollar Goes" by means of the only chart in the report and unless it proved clearer to others than it did to this reviewer, it was well that not more than one was attempted. This excellent report would have been still better by replacing or at least supplementing some of the tables by well chosen charts.

The different activities are well reported and a feature which might well be copied in other similar reports, is the policy of stating in a single sentence or two at the beginning of each separate report just what that particular Bureau or Division is charged with or supposed to do. The reader in that way is prepared to review the activities which follow with an intelligent interest. Another feature which marks this report as one of the very best of its kind is a short epitome of the entire report in the first few pages. If, therefore, one is too busy to spend two hours and read the entire report, he can at least spend ten minutes and thus gain a clear idea of what the city administration of Fort Worth is attempting and their objectives for the immediate future.

Every citizen of Fort Worth and those interested in the technique of preparing municipal reports can well afford to give this report careful attention.

Berkeley, California. Third Annual Report of the City Manager, John N. Edy, 1925–26. Pp. 77.

This report is separated into four divisions as follows: Financial, personnel, general comment and three-year summary, and in addition the annual report of the auditor, containing 18 pages. As the division on finance covers very well the information of general interest, one wonders why the auditor's report in full is included unless to satisfy a legal requirement.

The chapter on personnel is worthy of commendation, being a subject too often overlooked in the preparation of the report. If more charts replaced some of the tables added interest would result. The pictures as a whole are well chosen, except it would seem that undue importance was attached to the type of new lighting standards by devoting two whole pages for the purpose while the whole police department report claims but one page. The fire statistics are quite adequate and are well arranged. The report is of the generally accepted standard in size, well arranged, printed on good paper in a type easily read and is bound in an attractive cover.

Westerville, Ohio. Eleventh Annual Report of the City Manager, R. G. Whitney, 1926. Pp. 31.

Here is a report of the government activities of a small town which would do credit to a city many times its size. It is quite well arranged according to departments, and while a little short on pictures and charts, yet its style may give it a wide reading.

It may be difficult to appreciate the placing of a picture of the last saloon which was blown up in 1870 along with the financial tables or in any other place in such a report for that matter, but aside from this and the too numerous platitudes scattered throughout the report, it has a good deal to commend it. CLARENCE E. RIDLEY.

Syracuse University.

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Salaries and Duties of City and Village Clerks in Illinois Municipalities Over 2,000 Population is the title of Bulletin Number 2 of the Illinois Municipal League, published November, 1926. The list of cities included is as complete as could be expected when the difficulties of collecting information by the questionnaire method are considered. The object of the study is to assist local officials in adjusting some of the inequalities in salaries existing in Illinois and is especially useful for comparative purposes.

JUDICIAL DECISIONS

EDITED BY C. W. TOOKE

Professor of Law, Georgetown University

Abutting Owners—Right to Maintain Action Against Closing or Obstruction of Street.—The right of the owner of property abutting on a public street to enjoy the easement therein without any interference which will occasion him special damage, unless provision is made for compensating him for his loss, is well illustrated by the recent decision of the Supreme Court of Washington in *Fry* v. *O'Leary* (252 Pac. 111). In this case the court held that the special interest of the abutting owner entitled him to maintain an action to set aside an ordinance vacating a portion of the street on the side opposite his land, no provision being made for compensating him for the loss he would suffer by the diminution of his easement of air, light and view in the street as established. This easement, like that of access by way of the street, does not arise by grant nor may it be limited by contract; but is a right arising from the relationship of the public highway and the contiguous private property and is not affected by the fact that the fee of the highway is vested in the public. "Two classes of rights, originating in necessity, spring up co-eval with every highway; the first relates to the public passage; the second, equally perfect, but subordinate to the first, relates to adjacent owners. Among the latter is that of receiving from the public highway light and air" (*Barnett* v. *Johnson*, 15 N. J. Eq. 481). Therefore, acts which deprive the owner of this valuable easement without compensation result in irreparable injury to real property and entitle the owner to maintain an action for equitable remedies. So, if a statute attempts to confer the power to vacate a street or highway upon a municipality, but no remedy for the payment of damages to the abutting owner is available, a court of equity may enjoin its abandonment. (*Bolmer* v. *Shawnee County*, 109 Kan. 91, 197 Pac. 880; *Bolmer* v. *Topeka*, 252 Pac. 111.)

The reasoning of the court in the instant case is based upon the same fundamental grounds as were set forth by Chief Justice Gilfillan of Minnesota in his opinion in the case of *Adams* v. *Chicago* B. & N. R. Co.,[1] in which he said: "What reason can be given for excluding a right to the street for admitting light and air, when the right to it for access is conceded? For mere purposes of access to the lots, a strip ten or fifteen feet wide might be sufficient. Yet everybody knows that a lot fronting on a street sixty or seventy feet wide is more valuable, because of the uses that can be made of it, than though it front on such a narrow strip. Take a case in one of the states where the fee of the streets is in the state or municipality, and of a street sixty feet wide. The abutting lot owners have paid for the advantages of the street on the basis of that width, either in the enhanced price paid for their lots, or, if the street was established by condemnation, in the taxes they have paid for the land taken. In such a case, if the state or municipality should attempt to cut the street down to a width of ten or fifteen feet, would it be an answer to objections by lot owners that the diminished width would be sufficient for mere purpose of access to their lots? It would seem as though the question suggests the answer."

A similar case upholding the rights of the abutting owner to have the street maintained without any encroachment was decided by the supreme court of Ohio last September (*Carlan Bros.* v. *Halle Bros.*, 155 N. E. 398), in which was sustained an injunction against the erection of an enclosed bridge over the street which the defendant under a permit from the city authorities was about to construct. The bridge was to be located some 300 feet distant from the plaintiff's property and was to have a clearance of 38 feet at the street lines and not less than 50 at the center. The plaintiff was the owner of two hotels and an office building, each several stories high and having upon them signs, electric and otherwise, the view of which by the public on the street would be obstructed. A cross-petitioner, the Medic Realty Company, was owner of two buildings on the street with stores below and offices occupied by physicians and dentists above, and also of an apartment hotel situated on property adjoining that of the defendant. "In the light of the testimony disclosed by the record," said the court, "it is clear that the incorporeal

[1] (1888) 39 Minn. 286, 39 N. W. 629, 1 L. R. A. 493.

rights of the plaintiff and of the cross-petitioner, especially, that is, the intangible rights of air, light and view would be impaired by the construction of the bridge, and as to the cross-petitioner, the additional right of privacy, which especially involves the nearby Stratford Apartments, and therefore becomes a matter of importance. It is no defense that their properties might be enhanced by the bridge."[1]

The bearing of these and similar cases defining the rights of abutting owners upon the serious question of the extent of the power of a city to control the use of the streets by regulating the parking of vehicles may be suggested. The need of drastic traffic regulations is so urgent that in some instances ordinances are being passed permitting the public to park vehicles in the street without limit as to space or time, and without reference to the easement of the abutting owner. The failure to take into consideration these rights in the drafting of traffic ordinances and to keep the regulations within the well defined limits of street purposes can only lead to a confusion worse confounded and ultimately to injunctions against their enforcement.

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Legislative Control Over Wages on Municipal Works.—The limitations of the recent decision of the United States Supreme Court in *Connally* v. *General Construction Co.* (269 U. S. 148) are pointed out by Chief Justice Cardozo of the New York Court of Appeals in his opinion in *Campbell* v. *City of New York* and *Morse* v. *Delaney* (155 N. E. 628). These were taxpayers' actions to restrain the city from awarding contracts for public works on the ground that the insertion of the provision required by the New York statute for the payment of the prevailing rate of wages in the locality is wasteful and illegal. In affirming the judgments of the lower courts dismissing the complaints, the chief justice reviewed the decisions on this question from *Atkin* v. *Kansas* (191 U. S. 207), in which in 1903 the Supreme Court upheld a similar statute of the state of Kansas. While previously the New York decisions had held that such a statute was void (*People ex rel. Rodgers* v. *Coler*, 166 N. Y. 1), after the decision of the Supreme Court the New York courts drew distinctions between the legislative control over the wages of employees of the city and those to be paid by contractors on public works, but the constitutional amendment of 1905 (Art. XII, sec. 1) conferred full power upon the legislature to regulate and fix the wages or salaries and the hours of labor of all state and municipal employees and of all persons employed by contractors on state or local public works.

The plaintiff urged that the long line of decisions in New York and many other states following the doctrine of *Atkin* v. *Kansas* had been overruled by *Connally* v. *General Construction Co.*, in which the Supreme Court held that the statute of Oklahoma imposing a penalty upon a contractor on public works for not paying the prevailing rate of wages in the locality was unconstitutional as prescribing a test too obscure and indefinite to sustain the charge of a crime. Justice Cardozo points out that the problem in the instant cases is of quite a different order; that it is merely the question of the regulation of the form of public contracts. As the legislature under the constitution of the state has full power to prescribe that such terms be included in state and municipal contracts, it follows that no power exists to contract unless the provision be inserted. Its inclusion in the contract does not constitute a crime or add anything to the risk of criminal prosecution. The crime would consist not in the violation of the contract, but in violation of the statute. Therefore, the plaintiffs may not be heard to insist that the contracts will be void; their rights are measured by the statute and there can be no illegal act nor waste of public moneys in the mere adherence to the commands of a constitutional enactment.

While the court does not in these cases pass upon what remedies, civil or criminal, may be available to a municipality if such contractual provisions may be violated, the learned Chief Justice rather caustically observes that the term "prevailing rates of wages" has a background of over twenty years of legislative history and of practical construction, so that "one finds it hard to believe that a cliché so inveterate is devoid of meaning altogether. Learned judges have said that it is synonymous with market rate. . . . There can be little doubt that it would furnish us with criteria of conduct adequate for civil, if not for criminal, liability."

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Civil Service—Right of Employee Unlawfully Discharged to Compensation.—The right of a civil service employee who is unlawfully ousted

[1] See, also, *Long* v. *Village of Oak Harbor*, 51 N. E. 800 (1925), in which the court of appeals of Ottawa county, Ohio, sustained an injunction at the suit of an abutting owner against the erection of a comfort station in the street near his premises.

from his position to recover his wages for the time he is kept from performing his duties was in issue in two recent cases, *City of Toledo* v. *Osborne* (155 N. E. 250) and *Bassler* v. *Gordon* (253 Pac. 228). In the first case, Osborne sought to recover in an action for damages for his unlawful discharge from the position of assistant operator of the high pressure pumping station. The position was under the classified service and his discharge violated the provisions of the civil service regulations. While the supreme court of Ohio held that he was entitled to his salary, as the discharge was illegal and void, the judgment for damages was reversed upon the ground that the issue could only be tried by the method provided by statute, which is exclusive and takes away the right of either party to have the question determined in a collateral proceeding. The remedy is therefore by mandamus, to which the plaintiff was remitted.

In the case of *Bassler* v. *Gordon, Mayor of Kansas City et al.*, the plaintiff, a milk inspector under civil service, sought to recover his wages during the period he had been illegally ousted from his position. He had been restored to his position as the result of the decision of the supreme court in *Bassler* v. *Gordon* (119 Kan. 40, 237 Pac. 907), which reversed a judgment quashing a writ of mandamus brought by him for reinstatement, the court holding that he was an employee and not an officer and therefore was not ineligible because of non-residence. In the instant case the court holds that the position of an employee under civil service is based upon contract, and that he is not in law entitled to the salary attached to his employment as is an officer, who is unlawfully kept from discharging the function of his office. The court holds that no liability in tort attaches to the city for the unauthorized act of its officers, who were acting in a governmental capacity in discharging the plaintiff, but suggests that an action for damages may lie against the mayor and commissioners privately and against the person who drew his salary for money had and received. The court therefore restricted his recovery to the salary he would have received, less the amount paid by the city to the illegal incumbent and less the earnings of the plaintiff during the time he was ousted.

The doctrine of the instant case that money paid to a *de facto* employee may be recovered in an action by the one entitled to the position is an extension of the general rule applicable to the relations of *de jure* and *de facto* officers (*Sutliffe* v. *City of New York*, 117 N. Y. S. 813). In some jurisdictions the right of recovery of the salary or fees paid *de facto* officers has been modified by statute and they are held entitled to retain what they have received while discharging the duties of the office. (*Chubbuck* v. *Wilson*, 151 Cal. 162, 90 Pac. 254; *Erwin* v. *Jersey City*, 60 N. J. L. 141, 37 Atl. 732.)

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Municipal Ownership—Construction of Water Works and Lighting Plant Through Special Improvement District.—In Arkansas, improvement districts may be created in a city or town for the purpose of constructing water works or electric lighting systems, the cost to be collected by means of special assessments upon real property; and such districts may embrace the entire area of the municipality. Such public works may also be constructed directly by the city or town which may resort to taxation or indebtedness to defray the cost. In *Bank of Commerce* v. *Huddleston* (291 S. W. 422) the question arose whether a city in such an improvement district was authorized to contribute to the district part of the cost of the installation, in view of the usual constitutional provision against municipalities lending their credit and giving aid to or appropriating money for "any company, association or corporation." The plaintiffs sought to enjoin the city of McGehee and the bank from collecting taxes to pay warrants issued to pay in part the costs incurred by the special improvement district of coterminous extent by which the water works and electric, lighting plant had been erected. In reversing a decree in favor of the plaintiffs, the supreme court holds that the constitutional inhibition does not extend to exclude aid to other public agencies by the state, and that the wide powers conferred upon cities to construct such works imply a power to aid the special improvement district by contributing to the cost, especially where the general public so largely shares in the benefits of the enterprise.

The rationale of this decision rests in the peculiar relation of the city to the improvement district, which in this case was in effect only a convenient means of assisting the city to finance the public works. The statute provided that a sinking fund should be established, that the surplus revenue be turned over to the general fund of the city, and that upon ultimate liquidation of the cost, the works should become the property of the city. Except for the purpose of avoiding the handicap of a constitutional limitation on

indebtedness for expenses not specially assessed, the Arkansas plan seems rather a crude method of financing the erection of public works. An exemption of such works from the tax and debt limits imposed by the constitution or general laws and an extension of the power to the city to construct them by special assessment would accomplish the same end without encountering the legal and financial difficulties resulting from a division of responsibility.

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Moral Obligation of City to Pay for Labor and Material Furnished Under a Void Contract.—The power of a city to voluntarily pay for labor and materials furnished under a void contract recently came before the supreme court of New York in *In re Shaddock* (220 N. Y. S. 113). In this case a contract to do plumbing and heating work for the city had been adjudged illegal because of the contractor's failure to submit separate bids, and a permanent injunction restraining further payments thereunder had been sustained by the court of appeals. Thereafter, by resolution, the city council ordered payment of the balance to be made and the contractor applied for a writ of mandamus to compel compliance therewith. In granting the mandamus, Justice Horton held that the city under section 20 of the General City Law has power to recognize claims based upon an equitable or moral obligation and that the statutory inhibition against granting extra compensation to any contractor does not apply to such a case. The mandatory character of the provision against extra compensation to contractors in the New York constitution is set forth in the well-known case of *McGovern* v. *City of New York* (234 N. Y. 377), in which the court of appeals denied the power of the city, even under express legislative authority, to bind itself to pay extra compensation to a contractor, who was caught at the outbreak of the war with an improvident contract for sub-way construction on his hands. While the reasoning of the court seems to be technically correct, it might result in the anomaly of one operating under an invalid agreement being better off than one furnishing labor and materials under a valid contract where the actual outlay exceeds the agreed price. The opinion in the instant case is sustained by the previous decision of the court of appeals, in *Ward* v. *Kropf* (207 N. Y. 467), to which Chief Justice Cullen filed a vigorous dissent, upon the ground that the doctrine enunciated would form a precedent for the easy evasion of the safeguards enacted by law for the protection of the public against the unlawful acts of its officials.

It seems clear that the instant case can be supported only upon the showing of the record that the payment to be made is not of a balance due on the alleged contract, which is void, but is founded upon an independent determination of the amount the city should pay on a quasi-contractual basis.

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Quasi-Contractual Obligations—Liability of City to Pay for Gas Furnished by Public Service Corporation.—In *Tulsa* v. *Oklahoma National Gas Co.* (252 Pac. 431) the supreme court of Oklahoma finally affirmed an award of damages against the city for gas furnished by the plaintiff corporation, billed to it at rates in excess of those fixed in the ordinance granting the municipal franchise. The city further maintained that under its charter it could not bind itself by contract except by following the procedure therein prescribed and that no recovery should be allowed for service rendered or material furnished in violation of such provisions. To these objections, the court called attention to the fact that under the laws of the state, the rates to be charged by the plaintiff were not subject to be fixed by contract but were regulated by the Public Service Commission and that the corporation was bound to furnish the service to the city upon request; the resulting liability to pay for service rendered being therefore imposed by law. The opinion in this case supplements those in *Edwards* v. *School District* (246 Pac. 444) and *Delaware County* v. *New Dispatch Co.* (251 Pac. 606) in defining the extent of liability of the municipalities of Oklahoma in quasi-contract.

PUBLIC UTILITIES

EDITED BY JOHN BAUER

Bus and Trolley "Coördination" in New Jersey.—The Public Service Railway Company of New Jersey for many years has had practically a monopoly of trolley service in northern New Jersey and certain other parts of the state. After 1917, however, this monopoly of local transportation began to be invaded by buses. The latter were operated by individual owners who obtained permits to operate from the local municipalities served. There was no regulation by the public utility commission.

By 1923 the inroad of this competition upon the street railway traffic had become substantial and the management of the railway company decided that the wiser course would be to buy out and not fight the private operators. A separate bus company was organized which immediately pursued the program of purchasing the private buses and permits and to develop a bus system operated in "coördination" with the street railways. The new company now operates a fleet of over one thousand buses and during the current year will carry about 250,000,000 passengers compared with about 375,000,000 carried by the affiliated trolleys. The bus system has thus become a full-fledged utility and under the law of 1923 is brought under full regulation by the public utility commission.

The object of purchasing the private buses as frankly expressed by the Public Service management was to eliminate cut-throat competition and avoid unnecessary duplication of service. The management fully believed that the street railways remain essential as the principal mode of transportation and that the buses are really serviceable only for supplementary purposes. Its problem was to save the large railway investment of about $100,000,000 and to prevent disorganization through uncontrolled bus competition. Doubtless the purpose as thus conceived was to eliminate practically all competing bus lines and to use buses only in territory not already supplied with local transportation.

But this apparent expectation has not been realized. The buses had come to stay wherever they had been introduced. Great physical improvements have been made during the past five years. Besides the people want the buses and would not permit the service to be withdrawn. The greater economy as well as public preference appears to be increasingly with the buses. Consequently, what is to be done?

The management faces a serious problem. Unquestionably it is not receiving an adequate return on the street railway property on the basis of ordinary valuation. It has experimented with various fare systems, but in 1923 went back to the five cent fare with zones corresponding with local municipal boundaries. The same rate of fare is charged on the buses although the zones do not in all cases harmonize with the trolleys. It is now attempting to reduce the bus zones on a number of lines to bring them into harmony with the corresponding trolley zones. This particular form of "coördination" would affect, on the selected lines, about 60,000 people a day and would impose an additional fare. The municipalities affected are opposing the change because the existing rate and zone had been established and maintained by the private operators and see no reason why the same arrangement should not be continued under the Public Service management.

The case is being heard by the board of public utility commissioners and has aroused a great deal of public interest. It involves the important question—to what extent should the street railway and bus transportation be coördinated as a matter of sound public policy? There are fundamental differences in the physical constituency and the economic basis of the two agencies. This appears especially in the roadway facilities employed. The street railway must provide and maintain its own complete roadway and connected structures. The buses run on public streets and highways provided and maintained at public expense. The result is that the street railway requires about five times the relative investment for carrying the same number of passengers compared with buses. In the face of this striking technological and economic difference, what are the proper principles of "coördination" between the two services?

The Public Service management naturally would fix the same fares and zones for the two agencies and, of course, would so arrange them as

to obtain a full return upon the street railways as well as upon the bus investment, regardless of the differences in the cost of service. The municipalities, however, insist that each utility must be treated by itself; the rates and zones of each should be fixed according to its own costs and operating status. The municipalities claim that at present rates and zones the bus company is already obtaining a liberal return of over ten per cent upon the fair value of the property used in operation. Consequently they insist that no changes are warranted whatever the financial necessities of the railway company may be. The commission thus faces squarely the important question, which doubtless will appear often in all parts of the country during the next ten years—to what extent shall the bus fares be fixed upon equality with street railway fares notwithstanding the differences in cost of service. For the two utilities furnishing local transportation, naturally the same system of fares is ultimately inevitable. The question is shall the fares be fixed on the basis of cost incurred by the less economical or the more economical agency.

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Control of Power Companies.—This is a report by the Federal Trade Commission in response to Senate Resolution No. 329, Sixty-eighth Congress. It relates to the organization, control and ownership of the electric power industry. It presents the historical development of the principal power groups, shows the present scope and character of control, and describes the methods of financing. It is devoted particularly to the so-called General Electric group, but includes also the more important other groups which exercise substantial influence in the electric power business.

The document is extremely important partly because it makes generally available the facts relating to electric developments and partly because of the public problems which it helps to clarify. The chief point is the great extent to which the electric industry is controlled by groups of holding companies. In the case of the General Electric groups, there are several major holding company groups; each major company controls minor holding companies as well as operating companies; all are under the common management and control of the Electric Bond and Share Company, which until recently has been owned directly by the General Electric Company. Likewise the other groups are built up through holding companies and affiliated subsidiaries. These holding company groups have come to be the dominant form of organization. Their scope has advanced rapidly and is expanding with leaps and bounds. No one group, however, has a dominant influence in the industry.

The second point that appears is the relative small financial interest actually owned by the controlling corporation or individuals. In the General Electric group the percentage of even the common stock of the major holding companies owned by the Electric Bond and Share Company, is ridiculously small. Passing then to preferred stock of the holding companies and their bonds, these securities are distributed among the general public. Likewise the bonds of the operating companies are held by other interests. By the ownership of a small percentage of the common stock of the principal holding company, and then through various financial affiliations, control is exercised over widely ramifying companies operating all over the country, all under single domination. Control in most cases rests upon less than ten percent of the actual investment in the properties. In some instances it represents no actual investment. The facts presented strikingly confirm Professor Ripley's statement as to the increasing divorce of ownership and management.

In such a system there is, of course, opportunity for extensive manipulation in the interest of the small management group against the vast variety and number of investors as well as against the consuming public. The form of organization rests upon sound economic grounds. The consolidation into extensive units under a single control has the advantage of making available the great economies of large scale production; this is a fundamental feature of electric production and distribution. It makes available also the advantages of the best engineering, managerial, and financial services. The system as such is practically inevitable, but it does greatly augment the problem of public control to prevent exploitation and to assure the distribution of the advantages to ordinary investors and the public at large.

There has been, naturally, extensive competition among the several holding company groups in the acquisition of individual properties. Consequently the purchase price of the property has in many instances exceeded the fair value from the ordinary standpoint of rate-making and sound financial management. The bids rested

not upon the value of the properties as they stood at the time of purchase, but upon the economies expected from the reorganization to follow the purchase. The consequence of such a course, therefore, has been to capitalize the advantages of unification and large scale operation and to prevent or greatly defer their accrual to the consumers. This in turn, invites public opposition to a national and desirable economic development. This situation has probably created during the past few years the principal support for the reproduction cost valuation for rate-making and has been chiefly responsible for the rather absurd drive against any deduction for depreciation.

On the basis of reproduction cost without any deduction for depreciation, the acquired companies could be made profitable to the holding company interest, even at an excessive purchase price. Control, moreover, could be obtained through a smaller cash equity. The vaguely defined and indeterminate rate base upon which regulation has been maintained, has facilitated the holding company consolidations and has prompted the excessive bidding for the properties acquired. The ultimate effect is to arouse public antagonism. In the face of this situation it seems particularly necessary to establish a definite basis of valuation for rate-making and thus make impossible the financial practices that are distinctly against the public interest.

The General Electric Company has disposed of its direct control over the Electric Bond and Share Company, which, in turn, controlled the several holding company groups. There is doubt, however, whether any real disposition of control has been effected. A new holding company was organized whose capital stock was taken in exchange for that of the Electric Bond and Share Company. Then the common stock of the new holding company was distributed *pro rata* among the stockholders of the General Electric Company. This form of disposition would indicate that probably the same individual interests that dominate the General Electric Company will continue the substantial control of the Electric Bond and Share Company, whose relations with the subsidiary groups have not been changed.

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Fort Worth Pays Ten Cent Cash Fare Combined With Weekly Pass.—With the consent of the city council, the Northern Texas Traction Company has recently instituted a new schedule of fares on the street car system of Fort Worth, Texas. The new rate has at least one novel feature. The Northern Texas Traction Company has during the past few years been much in the public eye. The street car service of Fort Worth was one of the first, if not the first, to adopt one-man car operation exclusively on its entire system. For a long time Fort Worth was the largest city in the country using 100 per cent one-man car operation. Further, the trackage and equipment of the company was so modern and so efficiently operated, that two years ago Fort Worth was awarded the Coffin Medal for the best service and the best operated traction company in the United States.

The latest fare schedule again calls the attention of the street railway world to Fort Worth because of a modification of the weekly pass system introduced thereby. The single cash fare charged is ten cents, which at first thought seems rather high for 100 per cent one-man car operation. The ticket charge, however, is three for twenty-five cents, which would cost the passenger at the rate of eight and one-third cents per ride. The new weekly pass costs but forty cents, and does not entitle the holder to ride thereon without additional cost, as is usually the case with passes; he can ride however, at five cents per ride as many times as he wishes during the given week. On the basis of twelve rides per week, the passenger would pay forty cents for the pass, and sixty cents for the trips, or one dollar in all; the net rate would be eight and one-third cents. All rides in excess of twelve per week would be at the rate of five cents. It remains to be seen whether this form of low initial cost weekly pass will do what is intended for all weekly or periodical passes, i. e., stimulate traffic. If it results in a greater use of street car facilities to an extent greater than that of the ordinary weekly pass, the adoption of this plan elsewhere should follow. The greater the use of the street cars by a pass holder, the less his unit cost of fare. A holder riding home for lunch each day could conceivably use the pass twenty-four times a week at an average cost of six and two-thirds cents per ride. Allowing in addition for an occasional trip downtown in the evenings, thirty rides per week would reduce the rate to six and one-third cents per ride. We are informed by C. A. Winder, Supervisor of Public Utilities, Fort Worth, that "this increase seemed to meet with the general public approval, as there were

practically no complaints filed with the Council protesting the increase."

MARK WOLFF.

❀

Relief from Paving Obligations Granted to Trolleys in New Jersey.—The long campaign waged by street railway companies all over the country has finally borne fruit in New Jersey. A year ago the 1926 legislature passed a bill which sought to relieve the street railway companies of the state from the obligation of paving and maintaining the paving within the track area; the bill was vetoed by the governor. This year the 1927 legislature passed substantially the same bill with some changes, which was again vetoed, and then passed over the veto. The bill was met by sharp public opposition on the part of the municipalities as well as by the larger counties. The obligation had been fixed mostly by local street railway grants as a condition for permitting the construction and operation of the lines. This condition was thus nullified by the legislature without the local consent of the municipalities. The additional costs upon the municipalities will amount to about $300,000 a year.

The new statute recognizes, however, that the old requirements were not wholly arbitrary as generally claimed by the street railways. Unquestionably the trolleys cause considerable direct impairment of the paving and should be responsible as a minimum for at least such maintenance. This has been provided for. The companies must repair direct damages and in connection with their own maintenance must restore the paving to the condition existing before it was disturbed. There will be, however, great difficulty in administering this part of the law. How in any particular instance can the fact be determined whether the impairment within the track area is due to the vibration and wear caused by the trolleys, or to the pounding by trucks and other vehicles? The administration of the law is likely to be involved with many disputes. What the companies may gain on paving, they may lose on legal expenses and in public ill-will generated through litigation. Doubtless an effort will be made to repeal the law whenever sufficient votes in the legislature can be marshalled against it. The matter naturally furnishes an excellent political issue. The law was passed by a Republican legislature; and the Democratic aspirants may be trusted to lead the opposition.

Another Change in New York Commissions.—Prior to this year the last change in the New York Public Service Commission and other commissions having to do with public utility regulation was made in 1921 under the leadership of Governor Miller. There had been a number of earlier changes each of which produced disorganization in function and personnel and unquestionably left regulation in the state on a poorer basis than before. Once more under the general reorganization of the state government there has been a commission reorganization. A general department of public service was created for the state at large, and the existing commissions have been made divisions of the general department. The chairman of the present public service commission is the head of the entire department. The exact functions of the department as such and the power of the head over the commissions, were not explicitly provided for and there is doubt as to the exact legal status. It had been assumed, however, that the existing commissions would continue undisturbed and that each would maintain its identity and independence as before; the public service commission with jurisdiction over all utilities of the state except transportation within the city of New York, and the transit commission with control over the single utility in the city of New York.

The first serious conflict has just appeared in the administration of the new reorganization. Contrary to general expectations the head of the department has assumed administrative power over the transit commission as well as over the public service commission of which he is the chairman. In a recent letter to the transit commission he has requested the elimination of a number of engineering, accounting and other technical positions maintained by the transit commission. His request is based upon a comparison of costs incurred by the two commissions and his belief that the transit commission is incurring unwarranted expenses. There is, of course, a great difference in the function of the two bodies so that valid comparison of costs involves considerable difficulty. The legal right to such interference with the policies and management of the transit commission will doubtless be challenged and a lively legal struggle may ensue. This would probably involve not only the merits of the question but practical political considerations. The head of the department is a Republican, while the chairman and majority of the transit commission are Democrats.

GOVERNMENTAL RESEARCH CONFERENCE NOTES

EDITED BY RUSSELL FORBES

Boston Finance Commission.—During April the Commission carried on the following investigations: Preliminary study in connection with proposed survey of the Boston public school system, under the auspices of the department of education of Harvard University; checking requests for abatement of taxes; checking payments made in the soldiers relief department. Several reports were made, including one on methods of the city of Boston of restoring street surfaces where openings have been made by city departments or public service corporations.

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Buffalo Municipal Research Bureau, Inc.—As announced last month, Harry H. Freeman, formerly on the staff of the Rochester Bureau of Municipal Research, was chosen in March as director of the newly-established Bureau. Offices were secured and fitted up in the White Building, and the finance committee began the task of raising the budget. The new Bureau had sufficient funds in sight to justify starting operations in May. Its initial work has not been definitely decided upon as yet, but undoubtedly one of the first studies will be of the financial practices and procedure of the city government. The Bureau hopes to work in close coöperation with the new charter commission and also with the Mayor's committee on capital expenditures, the latter committee being engaged in the preparation of a ten year capital expenditure program for the city.

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California Taxpayers' Association.—Much of the Association's effort during the month of April was directed to securing passage by the legislature of several efficiency and economy measures. These measures were:

Senate Bill 298. This measure provides a plan and makes it mandatory for each county to prepare a proper annual budget.

Assembly Bill 819. This bill makes possible the centralized purchasing of school supplies through the county purchasing agent or through the county superintendent of schools. It has not been possible heretofore for school districts to purchase jointly.

Senate Bill 510. This measure amends in many ways the several improvement acts under which our cities and counties and special assessment districts have been working. The advantages gained under the enactment of this measure are simplification and unification, as well as the fact that the amendments establish the right of protest by 60 per cent of the taxpayers in any given district as final.

A most extensive study dealing with tax conditions in Kern county has been completed during the past month, and is now in the hands of the printer. This study will point the way to many economies without impairing in any sense the efficiency of the different governmental units.

✻

Citizens' Research Institute of Canada.—The institute held its annual meeting on April 20. The annual report has since been published.

A study is being made of progress in provincial accounting and financial reports during the last ten years. A study is also being made of the relation of the growth of population to the growth of taxation.

Considerable progress has been made during the past month with the first portion (City Section) of the 1927 issue of the *Red Book, Financial Statistics—Canadian Governments.* It is expected that this section will be published early in June. The 1927 edition will be the eighth publication of what is now termed the "Red Book." It contains statistics of Canadian federal and provincial governments as well as all Canadian urban municipalities with over 400 population. Municipal treasurers are thus enabled, almost at a glance, to see how their city compares with others of like population and, undoubtedly, this comparison tends to improve conditions in the various municipalities.

Cincinnati Bureau of Municipal Research.—The criminal justice survey announced last month is actively under way, the first step being a statistical analysis of the court process. All felony cases for one year are being followed through the various steps from apprehension to final disposition. Dr. Gehlke of Western Reserve University is consultant on this phase of the work, and University of Cincinnati law students are taking the information off the records.

A joint improvement program committee, made up of representatives of the city, schools, and county, has been organized. Steps are being taken toward the formulation of an improvement program along the lines suggested in a report drafted by the director of the Bureau and the secretary of the city planning commission. The Bureau will assist in the preparation of the financial data.

City council has recently adopted an administrative code which establishes the departmental and bureau organization for the city government. With the exception of certain recommendations relative to finance and public works, this code as adopted closely follows the tentative draft prepared by the Bureau.

As a follow-up of its police report, the city manager has recently requested the Bureau to install a complete record system.

The classification and standardization of the duties and salaries of the civil service is nearing completion. R. O. Beckman, who is directly in charge of this work, expects to complete it early in June.

The first issue of the *City Bulletin* of Cincinnati has recently appeared. This was another subject discussed in a report of the Bureau, and the type of journal is similar to that recommended.

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Dayton Research Association.—The Dayton Research Association has recently completed a study of the organization, methods and activities of the Young Women's League, a body interested in the leisure-time activities of women and girls. The study was made for the purpose of outlining a program to make a better use of their resources.

A study of the organization, methods and personnel of the court of domestic relations and the juvenile court of Montgomery county has been made and is being used by the court as a program for its reorganization.

1927 budgets for the county and schools compared with 1926 have been published in pamphlet form.

At the request of the community chest, the Association is now making a study of the associated charities, a family welfare organization of Dayton.

The government of the county is also being given considerable attention, with a view to the introduction of better methods and more efficient expenditure of tax funds.

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Des Moines Bureau of Municipal Research.—The Des Moines Bureau of Municipal Research was largely instrumental in the passage of laws in the Forty-second General Assembly of Iowa, just adjourned, providing for permanent registration for elections in Iowa cities and for biennial school elections in lieu of annual elections.

It also gathered information which facilitated the passage of a law requiring the issuance of serial bonds instead of term bonds by local subdivisions. This will save immense sums to taxpayers by stopping the prevalent practice of issuing term bonds without making any provision for paying them off, and then refunding them.

The Bureau also presented a law requiring counties to adopt a budget system, but this was smothered in a senate committee after having passed the house. However, this measure stands a good chance of passage in the next legislature as it gained a number of adherents at this session.

The Bureau also aided in the defeat of a number of proposed laws which would have materially increased taxes. Effort to block "tax-boost" legislation was difficult in the recent legislative session by reason of the absence of any organized lobby in the interest of taxpayers which contrasted with the large lobbies maintained by other groups supporting legislation which entailed added expense. It is hoped that prior to the next session of the legislature an informal state-wide organization can be formed which will scrutinize legislation which unnecessarily increases governmental expenditures and which can arouse concerted action to defeat any such legislation.

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Taxpayers' League of St. Louis County, Inc. (Duluth).—Passage by the state legislature of an enabling act permitting the city of Duluth to establish a small claims court in connection with

the municipal court has enabled the city to enter this field of municipal activity under extremely favorable conditions.

The Taxpayers' League performed much of the original research and educational work necessary to bring this to the fore, and a committee of the city council, municipal judges, labor unions and retail merchants drafted the law as finally passed.

A unique feature of the Duluth court is that cases involving less than $50 are automatically forced into the small claims court by the abolition in the municipal court of statutory costs for such cases. The law is patterned largely after the special laws applying to Minneapolis and St. Paul, but has many features founded on the Massachusetts law.

The city of Duluth has let a contract for the construction of a new city hall. About four years ago the city council took steps to let a contract for a building which was estimated to cost in the neighborhood of $1,750,000. The Taxpayers' League protested this action, and was able to convince the city officials that such an expenditure was unwarranted. Eventually all proceedings were annulled, and the Taxpayers' League was invited to prepare a program suitable for conducting an architectural competition for the design of the new building. A member of the staff of the League was appointed architectural adviser during the competition, and the same staff member was again appointed on a building commission appointed by the city council for the work of supervising the letting of contracts, general construction, etc. Bids have been received and a contract is about to be accepted which indicates that the completed building, architect's fees, furniture, and everything complete, will cost not to exceed $845,000. The building is to be of monumental appearance, faced with granite, and so designed that future additions can be made as necessary. The unit about to be constructed is designed to meet the needs of the city of twenty-five years.

The Taxpayers' League has prepared for the civil service commission a classification for positions in the police department.

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Taxpayers' Research League of Delaware.—The general assembly of Delaware in the last few hours before adjournment on April 8 passed the biennial "Claims Bill," which appropriates to various public officials and also to private individuals compensation for various "moral" claims against the state for which no regular appropriation is available. Included in the claims bill this year were varying sums for all the members of the general assembly, which sums were explained as compensation for mileage.

After considerable newspaper clamor, the Taxpayers' Research League of Delaware was requested from several sources to make an investigation of all the items in the claims bill. Accordingly, the League announced publicly that it would conduct such an investigation and requested the governor to withhold action on the bill. Representatives of the League succeeded in obtaining interviews with various members of the claims committees of both legislative houses and secured from them information which, pieced together and checked against itself, explained each item in the bill.

At the end of a week, the League was able to submit to the governor a report, which was also released to the newspapers, showing (1) that each member of the legislature was allowed 10 cents a mile from his home to Dover and return for each of the 64 legislative days of the session; (2) that to this mileage had been added for each member $40 salary in excess of the limit fixed by the constitution of the state; (3) that each member of the budget committee was allowed $300 special compensation in addition to his salary. The report also showed that in several instances the distances had been excessively calculated; that absences had been ignored; and that no account had been taken of the fact that some members used railroad passes and that very frequently three or four members traveled in one automobile.

Other interesting items explained in the report included $500 for the chauffeur of one legislator; $500 for the reading clerk of the previous legislature, who failed to be reappointed; $200 to the brother of a senator for drafting bills for the senator, despite the fact that the services of four attorneys were regularly employed for the benefit of the members of the legislature.

Within an hour after receiving the League's report, the governor announced his disapproval of items amounting to over $30,000. These included all the items covering mileage, excess salary, and extra compensation for members of the budget committee. Later he announced his disapproval of twelve other items aggregating more than $6,000.

In its public comments on the investigation, the League emphasized the fact that the actual

money saved in this instance was far less important than the need for a different attitude on the part of public spenders toward public funds.

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New Bedford Taxpayers' Association, Inc.—In addition to watching the monthly departmental expenditures, the New Bedford Taxpayers' Association is making a detailed budget study of the health department. The budget of the health department for this year is less than the previous year and it is hoped that the present study will point out to the city officials sufficient savings so that the expenditures can be kept within the budget without reducing the necessary health service of the city.

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Philadelphia Bureau of Municipal Research.—In coöperation with the department of the receiver of taxes, which reads meters and renders bills for water, the Philadelphia Bureau has undertaken the computation of the metered water consumption of the city.

About 32 per cent of the water services in Philadelphia are metered at the present time, other services being on fixture rates. Metering of all services has been urged repeatedly by the Bureau, by commissions of engineers, and others. In support of this, estimates have been made of the probable effect on water consumption and upon the problem of future supply. The step also has a financial aspect through its relation to the city's income from the water works.

However, the metered consumption has not been known with any degree of accuracy. To tabulate the meter readings of over 130,000 services was an undertaking of some magnitude, which is probably the reason that it had not previously been done. Its importance in the water supply situation seemed to warrant the labor, and the work has now been in progress for several weeks. Records are being made of the kind of use such as domestic, industrial, etc., and size of meter so that the study may include the water consumption by classifications of uses and services.

The Philadelphia Bureau has engaged Dr. Ralph P. Truitt, director of the Division on Prevention of Delinquency of the National Committee for Mental Hygiene, to study the medical department of the municipal court of Philadelphia, as part of the survey of the court which is being made by the Bureau as agent of the Thomas Skelton Harrison Foundation.

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San Francisco Bureau of Governmental Research.—In connection with the making up of the San Francisco budget for 1927–28, the Bureau has prepared for the finance committee of the board of supervisors a chart and report on the percentage increase in cost of living compared with salary increases granted large groups of city employees. This report may serve as a temporary standard of measurement to judge salary increase requests, pending the adoption of a modern job classification and salary standardization scale.

A study of population shifts and rates of growth in San Francisco and California since the last federal census has been completed.

W. L. Henderson has been added to the staff to assist in the salary standardization work the Bureau is carrying on in coöperation with the civil service commission.

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School of Citizenship and Public Affairs, Syracuse University.—The students in the graduate course in public administration are making a classification of the employees of the city of Syracuse for the purpose of standardizing salaries. One of the members of the group is making a careful investigation of the cost of living and the going rates paid in certain callings outside the city government. This work is being conducted under Howard Evans, who is just getting under way a study of the financial program of the city for the next ten years. Mr. Evans is working under the auspices of the recently appointed Municipal Research Committee.

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Toledo Commission of Publicity and Efficiency.—The Commission has finished an inventory of city owned land parcels which are not being used for a permanent public purpose. It is hoped that the results of this inventory will aid the city officials in the disposition of the parcels not suited for public use. In connection with this inventory, it was found that the methods of keeping the deeds on city property were not all that could be desired. The Commission is attempting to work out a satisfactory method of filing the information on the deeds.

NOTES AND EVENTS

I. GOVERNMENT ACTIVITIES AT HOME

EDITED BY H. W. DODDS

Should Civil Service Commissions Participate in Dismissals?—A Letter to the Editor Published with the Writer's Consent.—I have read with considerable interest, and not without some surprise, your editorial comment on "Political Meddling with Police and Fire Services"[1] in Cleveland and your rather strong assertion that a civil service commission should have no authority with respect to the restoration of persons dismissed from the public service. I, of course, know full well the position of the city manager group as well as that of a great many other of the civic groups interested in better public administration, with respect to the right of appeal on the part of dismissed public employees, yet I have never been able to understand why one group of people, having a real interest in better government, should persistently and insistently hold suspicion against and opposition to another group equally as interested in the same thing but centering their interest on some particular part of public administration.

I have observed some things detrimental to the public service and to good government generally resulting from the restoration of dismissed employees whether that restoration has been by a civil service commission or by some other regularly constituted authority. I have observed a great deal more of injury to the public service and to the cause of good government as result of numerous conditions and things other than the right of a dismissed employee to appeal to a civil service commission, to the courts, or to some other authority.

Personally, I do not consider that the exact extent of the authority of the civil service commission or the right of appeal assured to a dismissed employee is going to determine in any very large measure the ultimate progress in government; neither do I think that the assumption on the part of any particular group of people, however sincere and however right they may be, that the whole truth respecting good government is in their keeping, will result in any great good.

[1] See REVIEW for March, p. 151.

Of course I appreciate the fact that you have in mind that a politically controlled civil service commission is doing its bit in this instance in Cleveland to throw the monkey-wrench into the machinery. All of the information that I have is to the effect that this is so, but isn't the remedy to eliminate that type of commission rather than to condemn the right of some kind of appeal to some regularly constituted authority for the employee or person who feels himself aggrieved, a procedure so generally recognized in the body of law in this country as to need no particular defense, unless it be that one is fully convinced that the system of appeal is completely wrong, should be eliminated from American jurisprudence, and proposes to begin by attacking the right of appeal by the public employee? Isn't it quite as likely, and does it not as frequently occur, that the city manager government or the city manager, if you please, will be responsive to undue political influence as will be, or is, the civil service commission?

I personally believe that what the city manager group is advocating generally in the way of municipal administration is sound doctrine and there have been demonstrations enough to prove that the city manager, for a great many municipal corporations at least, insures a much better government. I have never been quite able to understand the opposition of the city manager group which amounts almost to an obsession, it seems to me, to the authority of a civil service commission. The city manager movement has had a very encouraging growth. It has had a solidarity among its advocates and a leadership which the civil service movement has not had except for short periods. The city manager idea has been much better served by the propaganda dispensing bodies than has central employment control, or the merit system, in the public service.

I do not anticipate that the merit system movement is going to be greatly subordinated to the city manager movement; neither do I believe that either movement is going to advance very far if it is put forward merely as a reform. The

"reformer" has rather over-done his job. The public now demands, I think, positive proof of the soundness of any change in the administrative scheme of government as a constructive factor. If I am able to sense the attitude of administrative officials, there is a growing conviction that the whole personnel problem is hopeless in big jurisdictions unless it is handled in some systematic way and there are indications on every hand that central employment control is going to be demanded and required, not because it has its advocates but because it is a necessity to orderly control of the employment problem in government. I think that the city manager movement can hinder the progress of the merit system. I think also that the advocates of central employment control can at least hinder the progress of the city manager movement. I wish very much that the sound thinkers in both groups, and I am entirely willing to admit that you have more of that type in the city manager movement, would get together and work together. There is a place for the city manager in municipal government. There is also a place for the employment agency in government generally and until there is a great change in our administrative and judicial procedure there should be the right of appeal of some sort assured to persons or employees who feel themselves aggrieved, to some authority other than that authority which is felt to be responsible for the grievance.

I have a feeling that such editorial comment as is found in the March issue of the NATIONAL MUNICIPAL REVIEW and coming from you, materially hurts the civil service movement and I do not believe that it helps the city manager movement. I have no axe to grind. I have just read your comments and I feel that I should like to say these things to you in a very informal and personal way.

Sincerely yours,

CHARLES P. MESSICK.

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Rapid Transit and More Rapid Transit.—So long as the centralized growth of cities continues to overshadow decentralization, despite those who preach its evils, there comes a time when rapid transit is the only effective means of moving the increasing numbers of people who find it necessary to visit some portion of the central district each day. The aggravation of crooked, narrow streets forced Boston to expend vast amounts at an early date and many times since in a patchwork ramification of elevated lines, and subways, in some of which surface cars, singly or hooked up in twos or threes, still operate. The December, 1926, Report on Improved Transportation Facilities in the Boston Metropolitan District, by the official division of metropolitan planning, proves anew the wastefulness of proceeding without a comprehensive plan, as it recommends among other things the practical abandonment of over a quarter of a mile of recently constructed double-track subway with a loop and two elaborate stations, as well as another comparatively new open portal and ramp, and extensive alterations to various other stations, demonstrating however material savings in the development of the system by so doing.

All the railroads and three of the nine rapid transit lines entering the central city terminate there, a situation now recognized as inefficient and causing congestion before the capacity of the rest of the routes is reached, besides giving poor service in distribution of passengers to the point they desire to reach within the city. To get more passengers in means more downtown subways. Fortunately another quarter mile of subway and a slight rearrangement of tracks will link up two of these loop terminals; and a relatively inexpensive extension of a mile and a quarter, partly in subway and partly in open cut, will tap the Huntington Avenue surface line beyond the zone of heaviest street congestion. For a mile beyond this, where single and double cars now operate on a narrow reserved space in the center of the 100-ft. street, and also for two miles out beyond the portal of another subway, on Commonwealth Avenue, the somewhat novel recommendation is made to operate four and six-car rapid transit trains on the surface, with pantagraph trolley and overpasses at a few of the more important cross streets. Elsewhere it is deemed that the delay of trains by vehicular cross traffic would be very slight, but there is no mention of the delay to that vehicular cross traffic by four and six-car trains passing in both directions on the assumed 90-second headway. Allowing a safety speed across the intersection of eight miles per hour and a minimum of a car-length in front of the train to be clear of vehicles, the crossing would be blocked one-third of the time by trains moving in each direction; and as the traverse of trains moving in opposite directions could not be accurately synchronized without disrupting their own schedules and services they would together block each crossing from

one-half to two-thirds of the time during the rush hour.

Since the modest program proposed involves an expenditure of fifteen millions and more in further extensions later, the report recommends a fifty-year extension of the present public control of the local transit system, its complete reorganization and the utilization of the state's credit. The recently adjourned session of the legislature, which must act on all such matters, paid scant attention to any of these recommendations, and did nothing beyond interrogating the justices of the supreme court concerning certain points in one of its own plans for further public control. It did, however, request the division of metropolitan planning to restudy the problem when the answers to these questions are made public; and the Boston transit department is already authorized to expend $2,500,000 to extend an existing subway from its present portal on the intown side to the far side of the desperately congested five-point intersection of Governor Square.

ARTHUR C. COMEY.

The Departments of Street Railways of Detroit has published the following progress report covering the six years of municipal ownership and operation of the Detroit system:

Reduced its debt from $41,080,000.00 to $29,015,009.22.

Set up accrued depreciation in the amount of $4,991,560.22.

Paid all operating and maintenance expenses, including the paving between the tracks.

Paid taxes on the physical property of the entire system amounting to $750,000.00 annually.

Purchased 378 new passenger and 58 service cars such as flat cars, line cars, snow sweepers, etc.

Constructed 51 new passenger cars and built 183 old cars at its own shop.

Equipped 126 passenger cars with automatic air compressors, thereby enabling the abandonment of 12 air charging stations at various locations on the system.

Purchased 301 new motor coaches and placed them in operation, serving 160 miles of coach routes.

Constructed 40 miles of new track and completely rebuilt 24 miles of old track.

Designed and constructed the following buildings:

Administration Building (Main Office)—St. Jean and Shoemaker.

Highland Park Paint Shop—Third and Labelle.

Highland Park Heating Plant—Third and Labelle.

Second Avenue Garage—Second and Labelle.

Additional Coach Storage Station—Second and Labelle.

Passenger Shelter Station—Woodward and Gratiot.

Replaced approximately 385 miles of old trolley wire. Installed 30 miles of new feeder cable. Erected 3000 new trolley poles and replaced 2000 old poles.

Installed 35 automatic electric track switches. Eliminated 564 passenger stops with the inauguration of the "Skip Two Block" stop plan. Under this arrangement the average running speed of cars has been increased from 9.30 to 10.04 miles per hour and a saving of approximately one-half million annually has been effected.

Granted liberal concessions in the transfer privilege, permitting passengers to ride on three connecting lines for one fare.

Increased the rate of pay to employees approximately 25 per cent.

Conducted a continuous campaign in the prevention of accidents with the result that the average number of accidents per 100,000 car miles has been reduced approximately 25 per cent, thereby attaining the lowest accident record in the United States.

Spent $1,000,000.00 for street widening purposes, in return for which not one penny has been received.

Acquired 1900 passenger carrying units, serving an area of 140 square miles and transporting one and a half million passengers daily.

The Westchester County Municipalities Organize a Planting Federation.—All four of the cities and eight of the villages in Westchester county have banded themselves together to promote community planning and to provide a clearing house for information on planning and zoning matters, and to coöperate with the appropriate state and county authorities in matters affecting the county plan.

Mayor William A. Walsh of Yonkers is president; Mayor Frederick C. McLaughlin of White Plains is vice-president; Wayne D. Heydecker,

chairman of the Planning Board of Mount Vernon is secretary and Earl B. Wilson, a member of the Planning Board of Tuckahoe is treasurer.

While the organization was still in process of formation its legislative committee under William Cravath White, village attorney of Scarsdale, coöperated with the Regional Plan of New York and its environs in securing the passage of amendments to the city, village and town laws, conferring new powers on planning boards, establishing city maps and improving planning procedure.

The organization itself is interesting. Each municipality has but one vote but may be represented by as many persons as desired, thus the chief executive, the members of the planning board, the members of the zoning board of appeals and the chief legal and engineering officers and such other persons as the council may determine, constitute the representatives. The city dues are $250 a year; villages over 10,000 population pay $150; villages 3,000 to 10,000—$100; villages under 3,000—$50. The schedule of dues for towns is the same as that for villages. The county is divided into sections for convenience in order to promote a more intimate discussion of common local problems. A series of meetings on practical planning problems is contemplated during the next few months.

The Federation's office is at 130 East 22d Street, New York. One preliminary research report on the economics of apartment houses from the municipal standpoint has already proven of considerable local interest.

WAYNE D. HEYDECKER.

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The Steel City for a Day of Beauty.—Hundreds of flowers on risers under gaily colored awnings with garden accessories arranged on ornamental booths will change the appearance of a city thoroughfare into an Aladdin city which will spring up in a night. All of which means that the Civic Club of Allegheny County will repeat on June 9, in William Penn Way, Pittsburgh, the Flower Market held for the first time last year.

In addition to all kinds of articles that may be used in the garden for work or pleasure, furnishing or ornament, there is a light lunch for those who have but a short time at noon. Under gay umbrellas sandwiches, cake and coffee, may be enjoyed for the twenty minutes or half hour allowed.

One of the new attractions will be the Flower Show on the stage of the Nixon Theater which opens into the street. Here an amateur exhibition of roses, peonies, and assorted garden flowers will have a background of table decorations, brides' and graduates' bouquets, flowers for all ocassions featured in a non-competitive show by the commercial florists.

At night when the stars come out there will be dancing in the street. Good music and light feet and a man can forget his years and his forbidden calories, and just live like a regular fellow for a day and—"help a good work to keep working."

The outstanding feature of the Civic Club Flower Market may be described as the atmosphere which it creates and the novel and refreshing element which it introduces into the busy, humdrum life of downtown commercial Pittsburgh. Brilliant color, the freshness of flowers and plants, beauty of feminine face and costume, cheerful music, and friendly meeting and greeting, all combine to create a joyous spirit that is as far removed from the daily grind of store and office as could possibly be conceived, and which suggests that probably one of the most important contributions of the annual return of the Flower Market may be the brightness which it will bring into the routine of the lives of those who, by their labors in the business world of the city, are contributing so much to the prosperity and progress of the Pittsburgh district.

H. MARIE DERMITT.

✻

State Supervision of Municipal Finance Defeated in Minnesota.—Due largely to the organized opposition of the League of Minnesota Municipalities, the drastic proposal for state supervision of municipal finance, strongly supported in many quarters, never came to a final vote in the recent session of the Minnesota legislature. The bill had two objects: (1) The provision for a procedure by which the state tax commission could review not only local tax levies but bond issues as well; and (2) the establishment of procedures and forms for municipal budget and accounting systems.

Under the plan, the governing body of each municipality was to be allowed twenty-one days after submission of estimates by the budget officer in which to pass the appropriation ordinance and within five days thereafter was to authorize the tax levy. If it did not do so by

this date, any ten voters who were freeholders could compel the tax commission to fix the tax levy. In this case the commission's decision was final and not subject to popular referendum.

But even should the governing body complete its work within the specified time, one per cent of the freeholders (never more than 500 required) were enabled to petition the tax commission for a review, whereupon the commission could approve or reduce but not increase the amounts. Its decision in this case, however, could be set aside by a three-fifth's majority of the voters at a referendum election. The same procedure also extended to bond issues authorized by the governing body.

The other part of the bill provided that the state comptroller was to prescribe a system of records and accounts for the municipalities, which were to be uniform whenever practicable. The comptroller was also to prepare instructions for the installation of the accounting systems. The fiscal year was made to correspond with the calendar year.

The opposition to the plan was based mainly, not upon the provision for a uniform system of accounting or budget procedure, but on the power given the state tax commission to interfere in the determination of the local tax levy and in the issuance of municipal bonds. Among other things, this was claimed to be a violation of the right of home rule exercised by municipalities in Minnesota. E. C.

⚜

Pennsylvania Politicians, especially certain ones from Philadelphia, have in the past few months attracted the unfavorable attention of other parts of the United States. Evidently not all Pennsylvanians have approved their conduct and some have even organized themselves into citizens' associations for the purpose of investigating the activities of government officials and disseminating information concerning them. Such organizations seem to have been unwelcome to some who resent the white light that beats, or should beat, upon a public office. Accordingly a bill was introduced and pushed through both houses of the legislature to require civic organizations to register in at least two public offices the names and addresses of all their members. Fees were to be required for registration and heavy penalties were provided for failure to comply with each provision of the bill.

Fortunately, the governor vetoed the measure. In his veto message he declared that the proposed law would subject to criminal prosecution every public-spirited citizen acting alone or in conjunction with others if he failed in the unnecessary formality of registering. Certain organizations, such as the Committee of Seventy in Philadelphia, had been active in the search for and the revelation of election frauds and it was they at which the bill was particularly aimed.

⚜

No Police Home Rule for Missouri.—St. Louis, Kansas City and St. Joseph, Missouri, have again failed in the effort to secure police home rule. For many years the police departments of these cities have been administered by state commissions not responsible to the voters of the municipalities. State administration once quite general in the United States, has now disappeared from all but a handful of cities and the return of home rule in police affairs was one of the recommendations included in the report of the Missouri Crime Survey. Other measures proposed by the Missouri Association for Criminal Justice met a similar fate in the legislature.

The home rule police bills were caught in a legislative tangle. Due to local conditions in Kansas City the Democrats wanted the police commissioner appointed by the city council on which they had a majority of one, but the Republicans wanted him appointed by the mayor, a Republican. This made little difference in St. Louis where both the mayor and council are Republicans but brought about the failure of the bills in the house.

⚜

Augusta County, Virginia, the county seat of which is Staunton, the home of the city manager plan, now claims to have in sum and substance a county manager with duties corresponding to those of a city manager. The new "manager" is in fact clerk of the board of supervisors. Heretofore the law has required that the county clerk should serve as clerk of the board. The supervisors, however, secured an amendment to the county code permitting them to elect their own clerk. This clerk or "county manager" will be custodian of the county sinking funds, purchasing agent for county institutions and buildings, and director of the budget. The office of superintendent of county roads, an important post, remains as before although its financial operations will clear through the office of the "manager."

⚜

The Newport City Manager Charter which was approved by the people by a four to one vote last

February failed of passage in the legislature. The popular referendum was merely advisory but in spite of the unqualified verdict of the people the city council refused to permit the city solicitor to present the new charter to the legislature on behalf of the citizens of Newport. As a result of this action the volunteer citizens committee presented the charter directly to the legislature through Senator William F. Whitehouse and Representative John Scannevin. The charter, however, was smothered in the corporations committee of the senate.

✻

New Bond Law for Minnesota.—The Minnesota legislature has passed a municipal bond act which closely resembles the model law drafted by the League's committee on municipal borrowings and published as a supplement to the February REVIEW. Its principal provisions require that only serial bonds be issued, that the principal be paid during the estimated life of the improvement and that all bond issues be registered with the auditor of the county in which the municipality is located.

✻

The Rochester City Manager Charter has been sustained by the appellate division of the New York supreme court. The case will now doubtless be appealed to the court of appeals of the state.

Readers will recall that the lower court sustained the new home rule charter with the exception of the non-partisan election of the city council. Although the decision of the appellate court is confined to a consideration of the election provisions of the charter the necessary implication is believed to be towards sustaining the charter in its entirety.

✻

The People of Charleston, South Carolina, are to vote on June 15 on the adoption of the city manager plan of government under an enabling act passed by the state legislature at this last session. At this writing the attitude of the political leaders is uncertain, inasmuch as they have not yet decided which way the vote will go.

✻

The Committee of One Hundred which secured the adoption of city manager government in Oklahoma City has continued its success by the election of its candidate for mayor and for all members of the city council. The new government, therefore, starts under the most favorable auspices.

II. GOVERNMENT ACTIVITIES ABROAD

EDITED BY W. E. MOSHER

Municipal Reorganization in Argentina.—The legislature of Argentina has recently passed a bill for far-reaching reforms in municipal government. It has, however, been vetoed by the executive but the prospects seem favorable for passing the bill over this veto. The responsibilities of municipal officials are carefully outlined. Standard methods of handling and investigating local finances are prescribed and a considerable degree of centralizing authority is provided for in that the comptroller has the power of appointment of the treasurer, the director of public works, sanitary engineer and the officials of various municipal banks. With regard to this important office it is further provided that the comptroller may be dismissed after public trial before a jury of the principal taxpayers.

In the matter of elections both popular representation and universal suffrage are adopted. Foreigners who pay fifty dollars taxes have a right to vote. The suffrage is also extended to foreigners who have lived in the country for two years, who are married to Argentine women and have one or more children, although they do not pay taxes.

In the membership of the council a very decided reform is introduced in that members who die, resign or are dismissed are to be replaced automatically by the candidates who follow them in their party list. That is to say, that the number of ballots cast will not determine the succession but rather the order of the list. It is thought that this will lead to a more representative type of government.

Considerable attention is being devoted to tax regulation. The cities are suffering from the fact that about forty different types of taxes are being collected at the present time. This leads to complicated machinery and an extensive bureaucratic personnel. In spite of the number of tax sources there is still insufficient revenue

so that a subsidy system is required. In general, it is claimed that the Argentine municipalities put too heavy a tax on consumption and labor while wealth goes scot-free. Taxes on door and window openings, buildings, and repair of buildings and business concerns, are enumerated as characteristic methods of raising municipal funds. In only two provinces, St. John's and Cordova, has there been a reaction against this system. The first taxes real property and the second has increased the tax on open land.—*Revista Municipal*, Number 3, 1927.

⚜

Housing Activities.—The London County Council has made an enviable record for itself in the progress made toward meeting the demands for suitable living quarters that are within the means of the poorer class of its population. Great tracts of undeveloped land have been purchased and developed as satellite towns. Slum and unhealthy areas have been cleared and new dwellings constructed. The total number of houses constructed by the council number today 16,341. This represents accommodations for some 5,700 persons at the rate of two persons per room. The total investment amounted to 384,000 pounds up to March 31, 1926. The income from dwellings aggregated 813,000 pounds for the same period.

The council has also encouraged private enterprise by means of subsidies. Furthermore, in a single year it made 1,387 advances in the form of loans. The amount involved under the latter heading was nearly 890,000 pounds. Taking into account expenditures of this character, as well as direct investments by the council the grand total up to March 1926 is in excess of 20,000,000 pounds. The losses due to unoccupied dwellings and rent written off as irrevocable are said to be infinitesimal.

In all probability it may truthfully be claimed that no other local authority has been so active as the London County Council in providing accommodations for the poorer classes. And the end is not yet in sight, as the 1919 program called for the erection of 29,000 houses, tenements and flats.—*Municipal Journal*, April 8, 1927.

⚜

Public Baths and Washhouses.—Acts have been passed by parliament whereby it is now possible for all local communities to establish baths and washhouses. Regulations as to public decency come under special police clauses. Maximum charges have been set until recently by the central authority. Charges for a spray bath, for instance, might not exceed one penny for cold water and two pence for warm water. This includes one clean towel. Open air swimming baths might not cost more than one penny. In 1925 an act was passed whereby the local authorities are permitted to arrange their own charges. Bath premises may now be purchased outside the jurisdiction of a given authority and the covered swimming pools used for concerts, dances and the like.—*Local Government News*, April, 1927.

⚜

Municipal Pocket Money.—The city of Glasgow provides for its spending money by what is known as the "Common Good Fund," which has been accumulating for 350 years. The original nest-egg was the proceeds of the sale of lands belonging to the city. It is understood that this fund is not subject to parliamentary interference and restrictions. The definition of the fund is as follows: "The Common Good consists of such property and funds as are held by the magistrates and the council on behoof of the community, unfettered by any restriction as to its disposal, save conformity to common law and the promotion of the public weal of the burgh."

The assets of this fund amount to 10,000,000 pounds and the liabilities to 9,500,000. To the assets must be added, however, some 4,000,000 pounds which have accrued from the surplus of the tramways. The tramways are valued at over 7,000,000 pounds.

Some of the expenditures which have been met by government coöperation from this fund are as follows: financing of coast excursions for poor mothers and children, maintenance of city churches, grants to hospitals and infirmaries, colleges, orchestras and concerts. In the period of unemployment the fund is used extensively to pay the rents of families in distress. Assistance has been given in a thousand other directions. In general, the fund has been used to further municipal culture, education and charities.

Glasgow is not alone in having the dispositions of money of this sort and for these purposes. Other Scottish towns are similarly provided.—*Local Government News*, April, 1927.

⚜

Extension Training of Officials.—A technical training school for government officials was launched last October in Hanover. It is backed by the municipal organizations of Hanover and

carries with it the principles outlined in a memorandum of the Prussian League of Municipalities published a year ago. All officials who are members of the Hanoverian League, as well as other Leagues, may participate in the instruction. The school is planned for the middle group of officials, offering theoretical instruction, both for the simpler phases of administration and for the more difficult and the more advanced services. The former course lasts for one year and the advanced one for four months. Examinations are given at the end of these courses. Such examinations serve as a basis for advancement. Practical experience, as well as general culture, are prerequisites. The emphasis upon general culture is very marked. In fact, it is considered to be the primary requirement.

The instruction does not lay exclusive stress upon what might be called the technical aspects of government service but upon the development of independent thinking, observation and initiative. The capacity for presenting one's material orally is given its proper place. Weight is laid upon the coöperation of students as a method of instruction. The teachers have all come through practical experience or are engaged in practical work at the present time. For the purpose of making the instruction more effective provision is made for lectures and observations outside the school. Visits to municipal and provincial legislative bodies as well as the administrative agencies are projected as a part of the program.

Among the major purposes of the school is the development of morale throughout the public service, an increase in the opportunities for transfer from one jurisdiction to another and for the exchange of officials. So far as the curriculum is concerned the tendency will be to integrate all phases of public administration.—*Zeitschrift fur Kommunalwirtschaft*, March, 1927.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC.
Required by the Act of Congress of August 24, 1912,
Of NATIONAL MUNICIPAL REVIEW, published monthly at Concord, New Hampshire, for April 1, 1927.
STATE OF NEW YORK, COUNTY OF NEW YORK, SS.

Before me, a notary public, in and for the State and county aforesaid, personally appeared H. W. Dodds, who, having been duly sworn according to law, deposes and says that he is the editor of the NATIONAL MUNICIPAL REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper, the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 411, Postal Laws and Regulations, printed on the reverse of this form, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business managers are:
Publisher, National Municipal League, 261 Broadway, New York.
Editor, H. W. Dodds, 261 Broadway, New York.
Managing Editor, None.
Business Managers, None.

2. That the owner is: The National Municipal Review is published by the National Municipal League, a voluntary association, incorporated, 1923. The officers of the National Municipal League are Frank L. Polk, President; Carl H. Pforzheimer, Treasurer; H. W. Dodds, Secretary.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent or more of total amount of bonds, mortgages, or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

H. W. DODDS,
Editor.

Sworn to and subscribed before me this 3rd day of May, 1927.
[SEAL]
STEPHEN J. SZENDY, JR.